

भारत का राजपत्र The Gazette of India

प्राधिकार से प्रकाशित
 PUBLISHED BY AUTHORITY

सं. 39] नई दिल्ली, शनिवार, सितम्बर 30, 1967/आश्विन 8, 1889
 No 39] NEW DELHI, SATURDAY, SEPTEMBER 30, 1967/ASVINA 8, 1889

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed as a separate compilation.

नोटिस

NOTICE

नीचे लिखे भारत के असाधारण राजपत्र 15 सितम्बर 1967 तक प्रकाशित किये गये :--

The undermentioned Gazettes of India Extraordinary were published up to 15th September, 1967

Issue No.	No. and Date	Issued by	Subject
427	S. O. 3204, dated 7th September, 1967.	Ministry of Commerce.	Direction that the East India Jute and Hessian Exchange Limited, Calcutta, to suspend entering into forward contracts in jute goods, other than (i) transferable specific delivery contracts and (ii) non-transferable specific delivery contracts for a further period of seven days with effect on and from the 8th September, 1967.
428	S.O. 3205, dated 7th September, 1967.	Ministry of Information and Broadcasting.	Approval of the films as specified therein.
429	S. O. 3205, dated 7th September, 1967.	Ministry of Commerce.	Quality control and pre-shipment inspection of diesel engines.
	S. O. 3207, dated 7th September, 1967.	Do.	The Export of Diesel Engines (Quality Control and Inspection) Rules, 1967.
	S. O. 3208, Dated 7th September, 1967.	Do.	Recognition of inspection agencies for quality control and inspection of diesel engines for purposes of export.

Issue	No. and Date	Issued by	Subject
	S. O. 3209, dated 7th September, 1967.	Ministry of Commerce	Recognition of the Indian Standards Institution Certification Mark with respect of diesel engines.
	S. O. 3210, dated 7th September, 1967.	Do.	Quality Control and pre-shipment inspection of sewing machines.
	S. O. 3211, dated 7th September, 1967.	Do.	The Export of Sewing Machines (Quality Control and Inspection) Rules, 1967.
	S. O. 3212, dated 7th September, 1967.	Do.	Recognition of the Inspection agencies for quality control and inspection of sewing machines prior to their export.
	S. O. 3213, dated 7th September, 1967.	Do.	Recognition of the Indian Standards Institution Certification Mark with respect to sewing machines.
	S. O. 3214, dated 7th September, 1967.	Do.	Quality Control and pre-shipment inspection of electric fans.
	S. O. 3215, dated 7th September, 1967.	Do.	The Export of Electric Fans (Quality Control and Inspection) Rules, 1967.
	S. O. 3216, dated 7th September, 1967.	Do.	Recognition of inspection Agencies for quality control and inspection of Electric fans.
	S. O. 3217, dated 7th September, 1967.	Do.	Recognition of the Indian Standards Institution Certification Mark with respect to electric fans.
430	S. O. 3218, dated 7th September, 1967.	Central Board of Direct Taxes.	The Income-tax (Fifth Amendment) Rules, 1967.
431	S. O. 3219, dated 8th September, 1967.	Cabinet Secretariat.	Amendment in the Government of India (Allocation of Business) Rules, 1961.
432	S. O. 3220, dated 8th September, 1967.	Ministry of Commerce.	Quality Control and pre-shipment inspection of power driven pumps.
	S. O. 3221, dated 8th September, 1967.	Do.	The Export of power driven pumps (Quality Control and Inspection) Rules, 1967.
	S. O. 3222, dated 8th September, 1967.	Do.	Recognition of inspection agencies for Quality Control and Inspection of power driven pumps.
	S. O. 3223, dated 8th September, 1967.	Do.	Recognition of the Indian Standards Institution Certification Mark with respect to power driven pumps.
	S. O. 3224, dated 8th September, 1967.	Do.	Quality Control and pre-shipment inspection of automobile spares, components and ancillaries.

Issue	No. and Date	Issued by	Subject
	S. O. 3225, dated 8th September, 1967.	Ministry of Commerce	The Export of Automobile spares, Components and ancillaries (Quality Control and Inspection) Rules, 1967.
	S. O. 3226, dated 8th September, 1967.	Do.	Recognition of the inspection agencies for quality control and pre-shipment inspection of automobile spares, components and ancillaries.
	S. O. 3227, dated 8th September, 1967.	Do.	Recognition of the Indian Standards Institution Certification Mark with respect to automobile spares, components and ancillaries.
433	S. O. 3228, dated 11th September, 1967.	Election Commission, India,	Amendment in notification No.434/HN/66, dated 3rd December, 1966.
434	S. O. 3229, dated 11th September, 1967.	Ministry of Home Affairs.	Extending the time for submission of the report by the Commission of Inquiry upto 11th October, 1967.
435	S. O. 3230, dated 11th September, 1967.	Ministry of Labour, Employment and Rehabilitation.	Constitution of a National Industrial Tribunal at Calcutta.
	S. O. 3231, dated 11th September, 1967.	Do.	Referring the industrial dispute between the employers in relation to the Oil and Natural Gas Commission and their workmen to the National Tribunal constituted by the above notification (S. O. 3230).
436	S. O. 3232, dated 11th September, 1967.	Ministry of Commerce.	Further amendments to the notification No. S. O. 2842, dated 23rd September, 1966.
437	S. O. 3295, dated 12th September, 1967.	Ministry of Home Affairs.	Appointing the 1st day October, 1967, as the date on which the Laccadive, Minicoy and Amindivi Islands (Laws) Regulation, 1965 shall come in force.
	S. O. 3296, dated 12th September, 1967.	Do.	Appointing the 1st Day of November, 1967, as the date on which the Laccadive, Minicoy and Amindivi Islands (Civil Courts) Regulation, 1965.
438	S. O. 3297, dated 12th September, 1967.	Ministry of Finance.	Declaring the debentures issued in 1967 by the Industrial Credit and Investment Corporation of India Limited as approved investments.
439	S. O. 3298, dated 13th September, 1967.	Ministry of Information and Broadcasting.	Approval of films as specified therein.
	S.O. 3299, dated 13 th September, 1967.	Do.	Corrigendum to S. O. No. 2292 dated 30th June, 1967.

Issue No.	No. and Date	Issued by	Subject
440	S. O. 3300, dated 14th September, 1967.	Ministry of Commerce.	Direction that the East India Jute and Hessian Exchange Limited, Calcutta to suspend entering into forward contracts in jute goods, other than (i) transferable specific delivery contracts and (ii) non-transferable specific delivery contracts for a further period of seven days with effect on and from the 15th September, 1967.
441	S. O. 3301, dated 14th September, 1967.	Election Commission of India.	Amendment notification No. 56/J&K/65 dated 17th October, 1966.
442	S. O. 3302, dated 15th September, 1967.	Ministry of Finance	Granting recognition to the Exchange for a further period five years commencing on the 16th September, 1967 in respect of contracts in securities.

ऊपर लिखे असाधारण राजपत्रों की प्रतियां प्रकाशन बन्धक, सिविल लाइन्स दिल्ली के नाम मांगपत्र भेजने पर भेज दी जायगी। मांगपत्र प्रबन्धक के पास इन पारपत्रों के जारी होने की तारीख से 10 दिन के भीतर पहुंच जाना चाहिए।

Copies of the Gazettes Extraordinary mentioned above will be supplied on indent to the Manager of Publications, Civil Lines, Delhi. Indents should be submitted so as to reach the Manager within ten days of the date of issue of these Gazettes.

भाग II—खण्ड 3—उपखण्ड (ii)

PART II—Section 3—Sub-section (ii)

(रक्षा मंत्रालय को छोड़कर) भारत सरकार के मंत्रालयों और (संघ क्षेत्र प्रशासन को छोड़कर)

केन्द्रीय प्राधिकरणों द्वारा जारी किए गए विधिक आदेश और अधिसूचनाएं।

Statutory orders and notifications issued by the Ministries of the Government of India (other than the Ministry of Defence) and by Central Authorities (other than the Administration of Union Territories).

ELECTION COMMISSION, INDIA

New Delhi, the 20th September 1967

S.O. 3421.—In pursuance of section 106 of the Representation of the People Act, 1951, the Election Commission hereby publishes the Order, pronounced on the 27th July, 1967, by the High Court of Judicature at Bombay, Nagpur Bench, Nagpur, in Election Petition No. 13 of 1967.

IN THE HIGH COURT OF JUDICATURE AT BOMBAY, NAGPUR BENCH

ELECTION PETITION No. 13 OF 1967

Coram: N. L. Abhyankar, J.

Dated 27th July, 1967

In the matter of Election Petition under section 81 of the Representation of People Act, 1951.

No. 43 OF 1951

Dattatraya Gangaram Hiwale, aged 26 years, private service (teacher) resident of Gurukul, Buldana (Maharashtra)—*Petitioner*.

Versus

Arjun son of Shripat Kasture, aged 32 years, Lawyer, resident of Ward No. 12, Buldana (Maharashtra)—*Respondent*.

Petitioner in person.

Shri Kasture, Respondent in person.

Mr. S. M. Meshram, Advocate appears for Mr. Kasture (Respondent).

ORDER

The petitioner Shri Dattatraya in person. Respondent Shri Kasture with Shri S. M. Meshram, Advocate Present.

The petitioner Dattatraya files interim application No. 44 of 1967 on 25th July 1967 praying that the election petition filed by him should be dismissed for want of prosecution. Statement of the petitioner Dattatraya recorded. Counsel for the respondent Kasture states his client has no objection to the petition being dismissed for want of prosecution but prays for costs. The petitioner has not summoned any witnesses. 12 witnesses of the respondent Shri Kasture are present. They are discharged. As the petition is dismissed for want of prosecution I direct that the respondent should be paid counsel's fee at Rs. 250 per hearing for two hearings besides other expenses to which the respondent is entitled under the provisions. The balance of the amount of security may be refunded to the petitioner, after the period of appeal is over. The petition is dismissed for want of prosecution.

[No. 82/13/Nagpur/67.]

(Sd.) N. L. ABHYANKAR, Judge.

ORDERS

New Delhi, the 14th September 1967

S.O. 3422.—Whereas the Election Commission is satisfied that Shri Suraboyina Suvarna Kumar, Narsipatnam, Visakhapatnam District, a contesting candidate for election to the House of the People from 5-Bhadrachalam constituency, has failed to lodge an account of his election expenses within time and in the manner required by the Representation of the People Act, 1951, and the Rules made thereunder;

And whereas, after considering the representation made by the said candidate, the Election Commission is further satisfied that he has no good reason or justification for the failure;

Now, therefore, in pursuance of section 10A of the said Act, the Election Commission hereby declares the said Shri Suraboyina Suvarna Kumar to be disqualified for being chosen as, and for being, a member of either Houses of Parliament or of the Legislative Assembly or Legislative Council of a State for a period of three years from the date of this order.

[No. AP-HP/5/67.]

S.O. 3423.—Whereas the Election Commission is satisfied that Shri Muddappa, S/o Shri Sanjeevappa, Agriculturist, Bijawara, Madhugiri Taluk, Tumkur District, a contesting candidate for election to the House of People from 8-Madhugiri constituency, has failed to lodge an account of his election expenses within the time and in the manner required by the Representation of the People Act, 1951, and the Rules made thereunder;

And whereas, after considering the representation made by the said candidate, the Election Commission is further satisfied that he has no good reason or justification for the failure;

Now, therefore, in pursuance of section 10A of the said Act, the Election Commission hereby declares the said Shri Muddappa to be disqualified for being chosen as, and for being, a member of either House of Parliament or of the Legislative Assembly or Legislative Council of a State for a period of three years from the date of this order.

[No. MY-HP/8/67.]

New Delhi, the 20th September 1967

S.O. 3424.—Whereas the Election Commission is satisfied that Shri Salikram Singraul, a contesting candidate for election to the House of the People from Bilaspur constituency, has failed to lodge an account of his election expenses as required by the Representation of the People Act, 1951, and the Rules made thereunder;

And whereas the said candidate, even after due notice has not given any reason or explanation for the failure;

Now, therefore, in pursuance of section 10A of the said Act, the Election Commission hereby declares the said Shri Salikram Singraul to be disqualified for being chosen as, and for being, a member of either House of Parliament or of the Legislative Assembly or Legislative Council of a State for a period of three years from the date of this order.

[No. MP-HP/13/67.]

By Order,

K. S. RAJAGOPALAN, Secy.

MINISTRY OF LAW

(Department of Legal Affairs)

New Delhi, the 18th September 1967

S.O. 3425.—In exercise of the powers conferred by rule 1 of Order XXVII of the First Schedule to the Code of Civil Procedure, 1908 (5 of 1908), the Central Government hereby makes the following further amendments in the notification of the Government of India in the Ministry of Law, No. S.R.O. 351, dated the 25th January, 1958, relating to signing and verification of plaints and written statements in suits in any court of Civil jurisdiction by or against the Central Government, namely:—

In the Schedule to the said notification, under the heading “XVII—MINISTRY OF TRANSPORT AND COMMUNICATIONS”, after the sub-heading—“Department of Lighthouses and Lightships” and entries thereunder, the following sub-heading and the entries shall be inserted, namely:—

“Border Roads Development Board

Director General Border Roads,
Directors in Head Quarters Director General Border Roads,
Chief Engineers,
Deputy Chief Engineers.
Commander Task Forces.
Commander General Reserve Engineers Force Raising Centre.
Officers Commanding Bases and Transit Depots.
Officers Commanding Base Workshops.
Staff Officers Grades I and II, in Head Quarters.
Director General Borders Roads and Chief Engineers.
Liaison Officers, Border Roads Liaison Cell.”

[No. F. 16(1)/65-J.]

S. BALAKRISHNAN,
Jt. Secy. and Legal Adviser.

MINISTRY OF HOME AFFAIRS

New Delhi, the 22nd September 1967

S.O. 3426.—In exercise of the powers conferred by clause (1) of article 258 of the Constitution, the President, with the consent of the Government of Punjab, hereby entrusts to that Government, the functions of the Central Government in relation to any matter specified in sub-clauses (c) and (d) of clause (8) of section 2 of the Official Secrets Act, 1923 (19 of 1923), subject to the condition that notwithstanding such entrustment the said functions may also be exercised by the Central Government.

[No. F. 21/25/67-Poll.II.]

S. S. VARMA, Dy. Secy.

New Delhi, the 22nd September 1967

S.O. 3427.—In exercise of the powers conferred by the proviso to article 309 of the Constitution the President hereby makes the following rules further to amend the Pondicherry Ex-French Employees (Conditions of Service) Rules, 1966, namely:—

1. (1) These rules may be called the Pondicherry Ex-French Employees (Conditions of Service) Second Amendment Rules, 1967.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Pondicherry Ex-French Employees (Conditions of Service) Rules, 1966, in rule 5, for the words and figure "Nothing contained in the first and second proviso to rule 3", the words and figure "Nothing contained in the first and third proviso to rule 3" shall be substituted.

[No. F. 2(25)/67-G.P.]

V. P. MALHOTRA, Dy. Secy.

MINISTRY OF PETROLEUM AND CHEMICALS

CORRIGENDA

New Delhi, the 15th September 1967

S.O. 3428.—In the schedule to the notification of the Government of India in the Ministry of Petroleum and Chemicals S.O. No. 2485, dated the 7th July, 1964, published in the Gazette of India Part II, Section 3, Sub-section (ii), dated the 18th July, 1964.

At page No. 2935

For "Survey No. 545 M" read "Survey No. 645 M", of Village Jalalpur Borio.

[No. 31(50)/63-ONG/OR-Vol. 5.]

New Delhi, the 20th September 1967

S.O. 3429.—In the Schedule to the notification of the Government of India in the Ministry of Petroleum and Chemicals S.O. No. 1192, dated the 21st March, 1964, published in the Gazette of India Part II Section 3 Sub-section (ii), dated the 4th April, 1964.

At page No. 1424 for Survey No. "1953" read "1953" of village Bharuhna.

[No. 31(50)/63-ONG/OR-VOL. 12.]

V. P. AGARWAL, Under Secy.

MINISTRY OF WORKS, HOUSING AND SUPPLY

(Department of Works and Housing)

New Delhi, the 20th September 1967

S.O. 3430.—In exercise of the powers conferred by Section 3 of the Public Premises (Eviction of Unauthorised Occupants) Act 1958 (32 of 1958), the Central Government hereby appoints the officers mentioned in column 1 of the table below,

being gazetted officers of the Government, to be estate officers for the purposes of the said Act who shall exercise the powers conferred, and perform the duties imposed on estate officers by or under the said Act within the local limits of their respective jurisdiction in respect of the public premises specified in the corresponding entries in column 2 of the said table.

THE TABLE

(1) Designation of the officer	(2) Categories of public premises and local limits of jurisdiction.
<ol style="list-style-type: none"> 1. Shri S. C. Pagoria, Executive Officer, Delhi Development Authority. 2. Shri Mohd. Mustafa, Executive Officer, Delhi Development Authority. 3. Shri Kaushal Kishore, Executive Officer, Delhi Development Authority. 4. Shri R. S. Mangla, Tehsildar, Delhi Development Authority. 5. Shri Raj Bahadur Kulshreshtha, Tehsildar, Delhi Development Authority. 	<p>Premises belonging to the Delhi Development Authority whether such premises are in the possession or leased out by the said Authority or the premises belonging to the Central Government placed at the disposal of the Delhi Development Authority in accordance with the provisions of the Delhi Development Act, 1957.</p>

[No. F. 21011(4)/66-Pol.]

V. P. AGNIHOTRI, Dy. Secy.

CENTRAL ELECTRICITY AUTHORITY*New Delhi, the 19th September 1967*

S.O. 3431.—In exercise of the powers conferred by Sub-Section 1 of Section 3 of the Electricity (Supply) Act, 1948, the Central Electricity Authority hereby appoints Shri G. Mukherjee, Superintending Engineer, Damodar Valley Corporation as Member-Secretary Eastern Regional Electricity Board, Patna, with effect from the forenoon of the 7th September, 1967, until further orders.

[No. 21/2/66-Adm.I.]

M. M. DHAWAN, Under Secy.,
for Chairman CEA.**CENTRAL ELECTRICITY BOARD***New Delhi, the 23rd September 1967*

S.O. 3432.—In exercise of the powers conferred by By-law 2(1) made by the Central Electricity Board under Sub-Section (4) of Section 36-A of the Indian Electricity Act, 1910, Shri D. G. Shinde, Director, Central Water and Power Commission (Power Wing) is hereby appointed as Secretary to the Board *vice* Shri B. S. R. Iengar, till further orders.

[No. 1/4/67-Adm.I.(CEB).]

K. L. VIJ,
Chairman, C.E.B.**DEPARTMENT OF COMMUNICATIONS***New Delhi, the 7th September 1967*

S.O. 3433.—In pursuance of sub-rule (2) of rule 9. clause (b) of sub-rule 2 of rule 12 and sub-rule (1) of rule 24 read with rule 34, of the Central Civil Services (Classification, Control and Appeal) Rules, 1965, the President hereby makes the following further amendment in the notification of the Government of India in the late Ministry of Communications No. S.R.O. 631-B, dated the 28th February, 1957, namely:—

1. In the Schedule to the said notification, in 'Part III-General Central Services, Class IV', under the heading 'Monitoring Organisation', in columns 2

and 3 for the words "Assistant Director, Wireless, Planning and Coordination", the Words "Engineer-in-Charge, Monitoring Organisation" shall be substituted.

[No. 6-E(12)/67.]

S. C. JAIN, Under Secy.

संचार विभाग

नई दिल्ली, 7 सितम्बर 1967

एस० ओ० 3434 :- केन्द्रीय सचिवालय सेवा (वर्गीकरण, नियंत्रण तथा अपील) नियमों, 1965 के नियम 9 के उपनियम (2), नियम 12 के उपनियम 2 की धारा (ख) तथा नियम 24 के उपनियम (1) के नियम 34 के साथ सहपाठ के अनुसार राष्ट्रपति, भारत सरकार के भूतपूर्व संचार मंत्रालय की अधिसूचना क्रमांक एस० ओ० 631-बी, दिनांक 28 फरवरी, 1957 में एतद्वारा और आगे निम्नलिखित संशोधन करते हैं, कि :

1. उक्त अधिसूचना की अनुसूची में खण्ड III—सामान्य केन्द्रीय सेवायें, श्रेणी IV "में" "मानिटोरिंग आगनिजेशन" (अनुश्रवण संघटन) शीर्षक के नीचे, स्तम्भ 2 और 3 में इन शब्दों का स्थान पर :- "असिस्टेंट डायरेक्टर, वायरलेस प्लानिंग एण्ड कोऑर्डिनेशन" (सहायक निवेशक, बेतार आयोजना तथा समन्वय), ये शब्द रख दिय जायेंगे :- "इंजिनियर इंचार्ज, मानिटोरिंग आगनिजेशन" (कार्यभारी इंजीनियर अनुश्रवण संघटन) ।

[सं० 6-इ (12)/67].]

सुमेरचन्द जैन, अधर सचिव

MINISTRY OF STEEL, MINES AND METALS

(Department of Mines and Metals)

New Delhi, the 21st September 1967

S.O. 3435.—In exercise of the powers conferred by sub-section (2) of section 4 of the Coal Mines (Conservation and Safety) Act, 1952 (12 of 1952) and in super-session of the notification of the Government of India in the late Ministry of Steel and Mines (Department of Mines and Metals) No. S.O. 1012 dated the 26th March, 1965, the Central Government hereby appoints the following persons as the Chairman and the Members of the Coal Board established by the notification of the Government of India in the late Ministry of Works, Production and Supply No. S.R.O. 39 dated the 8th January, 1952, namely:—

Chairman

1. Shri A. C. Bose, Coal Controller

Members

2. Shri G. S. Jabbi, Director General of Mines Safety, Dhanbad.
3. Shri D. K. Samanta, C/o Patherdih Colliery, Patherdih.
4. Dr. K. N. Sinha, Director, Central Mining Research Station, Dhanbad.
5. Shri V. L. Karwande, General Manager, Singareni Collieries Company Limited.

[No. C5-4(1)/67.]

M. S. K. RAMASWAMI, Dy. Secy.

MINISTRY OF LABOUR, EMPLOYMENT AND REHABILITATION**(Department of Labour and Employment)***New Delhi, the 15th September 1967*

S.O. 3436.—In pursuance of section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the Industrial Tribunal, Calcutta, in the industrial dispute between the employers in relation to the Bankolla Colliery of Messrs Burrakar Coal Company Limited, Post Office Ukhra, Burdwan and their workmen, which was received by the Central Government on the 12th September, 1967.

CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL, CALCUTTA**REFERENCE No. 8 OF 1967****PARTIES:**

Employers in relation to the Bangolla Colliery

AND

Their workmen.

PRESENT:

Shri S. K. Sen—Presiding Officer.

APPEARANCES:*On behalf of Employers*—Shri D. Narsingh, Advocate.*On behalf of Workmen*—Absent.**STATE:** West Bengal**INDUSTRY:** Coal Mines.**AWARD**

By Order No. 6/65/66-LR-II-I dated 3rd February 1967, the Central Government referred for adjudication an industrial dispute between the employers in relation to the Bankolla Colliery of Messrs Burrakar Coal Company Limited, P.O. Ukhra, Burdwan and their workmen in respect of the matters mentioned in the following schedule:

“Whether the dismissal of Shri Babu Shaw, Wagon Loader and of Shri Nandu Pasi, Trammer, with effect from the 12th October, 1965 and 13th April, 1966 respectively by the management of Bankolla Colliery was justified? If not, to what relief are the workmen entitled?”

It may be noted that there is a mistake in the schedule of the Reference order as to the date of dismissal of Nandu Pasi, Trammer. The correct date is 8th December 1965 and not 13th April 1966. The failure report in respect of this case was sent jointly with the failure report in respect of two other workmen of the same colliery in respect of whom Order No. 6/65/66-LR-II-II was made on the same date. These two workmen were dismissed on 13th April 1966. This may explain the mistake.

2. The management in their written statement urged that because of this mistake as to the date of dismissal of Nandu Pasi the reference should be treated as incompetent so far as he is concerned. I do not however think that a mistake as to the date of dismissal is by itself sufficient to invalidate an order of reference.

3. As regards the first workman, Babu Shaw, Wagon loader, he had been allowed earned leave with pay for 21 days from 26th July 1965 to 18th August 1965. He

did not however join on the expiry of his leave but sent an application dated 14th August 1965 for extension of leave by 20 days on the plea that he was ill and bed ridden. The management on 18th August 1965 sent a reply by registered Post card refusing extension of leave and asking the workman to join forthwith. The workman however returned to the colliery on 8th September, 1965. He was not then permitted to join and he was chargesheeted on the same date for unauthorised absence without leave. After enquiry he was dismissed on 12th October 1965.

4. The defence of this workman was that he really fell ill and could not, therefore, join on due date and so applied for extension of leave. In the written statement filed before the tribunal it is stated that the management took a harsh attitude because Babu Shaw had become a member of the branch of the Colliery Mazdoor Sabha at Bankola and the management did not recognise that union and wanted to suppress it.

5. So far as Nandu Pasi, Trammer, is concerned, he was charged with unauthorised absence without leave from 24th August 1965 to 5th October 1965. This was not a case of overstaying of leave but unexplained absence without leave. When the workman came to join on 6th October 1965 he was chargesheeted on the same date and after an enquiry he was dismissed by an order dated 8th December 1965. This workman took the defence that he was present at the colliery all along and went to join his duty everyday but he was not permitted to join, and that he informed the manager about it and that the charge against him of unauthorised absence was, therefore, a false charge intended to victimise him for his trade union activities. In the written statement before the tribunal also the same defence has been taken on behalf of the workman. The case of the management is that the management was not even aware that these two workmen were members of the Colliery Mazdoor Sabha and the orders of dismissal had been passed for proved misconduct.

6. At the hearing of the case no authorised representative of the union appeared. On the first date, 1st September 1967, a messenger brought an application for adjournment from the Organising Secretary of the Colliery Mazdoor Sabha, Asansol, namely Sri Sunil Sen, asking for adjournment on the ground that owing to the serious situation prevailing in the coal fields due to non-implementation of the Wage Board award, the workmen had not been able to prepare and file their written statement. The reason given in this petition is not correct at all, because the union filed its written statement duly on 25th July 1967 and thereafter a rejoinder of the employers was received. Accordingly the petition for adjournment was rejected and the messenger was directed to ask the authorised representative to be present on the following date, 2nd September 1967. On 2nd September 1967 however no representative appeared and therefore the case was heard *ex-parte*.

7. The management examined Shri S. N. Saigal, Welfare Officer who held the inquiries. So far as Babu Shaw, Wagon loader is concerned the charge against him was for overstaying of leave. When he appeared 20 days after the expiry of the leave, he produced a medical certificate purporting to have been granted by a local doctor of his village. This medical certificate was produced before the enquiring officer at the domestic enquiry. The enquiring officer in his report gave reasons for rejecting the medical certificate. Paragraph 10(c) of the Standing Order provide that when a workman falls ill and has to apply for sick leave, if he lives within 2 miles of the colliery premises, his application is to be supported by a certificate from the colliery medical officer, but if he lives at a distance from the colliery premises the application must be supported by a certificate from a medical practitioner countersigned by the Chairman of the Gram Panchayat concerned. The medical certificate which Babu Shaw produced is not countersigned by any Gram Panchayat or President of Gram Panchayat. It does not even show the registration number of the doctor who granted the certificate. Further, in his application for extension of leave which he sent from the village, Babu Shaw stated on 14th August, 1965 that he was ill and bed ridden. The medical certificate however shows that he was under treatment of the doctor from 18th August. In his reply to the chargesheet Babu Shaw stated that he had to be admitted into a medical hospital when he fell ill, but it clear from the medical certificate produced from a private medical practitioner that he had no occasion to be admitted into a hospital. The illness stated in the medical certificate is gastritis and it is not mentioned that it was a severe attack. In the circumstances it cannot be said that the view taken by the enquiring officer is one which could not have been taken by a reasonable person. That being so, the order of dismissal passed on the basis of the enquiry cannot be challenged. There is nothing to indicate that the management was influenced by the supposed membership of Babu Shaw of the Colliery Mazdoor Sabha, a unrecognised union.

8. As regards Nandu Pasi, in view of his allegation in the reply to the chargesheet, that he was not allowed to join the duty from 24th August 1965 and that he reported the matter to the manager, the manager gave evidence at the domestic inquiry and stated that during the period of the charge, 24th August 1965 to 5th October 1965, Nandu Pasi never reported for duty and neither did he ever complain

to the manager that he was not being allowed to join his duty. The enquiring officer, S. N. Saigal, deposed that the chargesheeted persons were present at the enquiry and refused to cross examine the witnesses. The Welfare Officer and the Labour Bureau clerk were examined as witnesses and they also stated that during the period Nandu Pasi remained absent from duty and it was not true that he reported for duty everyday and was not allowed to join. That being so, the finding as to unauthorised absence which was made by the Enquiring Officer cannot be said to be wrong. Neither can it be said that the order of dismissal which was passed on the report of enquiry was motivated by other considerations e.g. the workman's membership in an unrecognised union.

9. My award, therefore, is that the dismissal of Shri Babu Shaw, Wagon Loader with effect from 12th October, 1965 and Shri Nandu Pasi, Trammer, with effect from 8th December, 1965 was justified and the workmen concerned are not entitled to any relief.

Dated Calcutta, the 2nd September, 1967.

(Sd.) S. K. SEN,
Presiding Officer.
[No. 6/65/66-LR.II-I.]

S.O. 3437.—In pursuance of section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the Industrial Tribunal, Calcutta, in the industrial dispute between the employers in relation to the Bankola Colliery of Messrs Burrakar Coal Company Limited, Post Office Ukhra, Burdwan and their workmen, which was received by the Central Government on the 12th September, 1967.

CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL, CALCUTTA

REFERENCE No. 12 OF 1967

PARTIES:

Employers in relation to the Bankola Colliery,

AND

Their workmen.

PRESENT:

Shri S. K. Sen—*Presiding Officer.*

APPEARANCES:

On behalf of Employers—Shri D. Narsingh, Advocate.

On behalf of Workmen—Absent.

STATE: West Bengal.

INDUSTRY: Coal Mines.

AWARD

By order No. 6/65/66-LR.II-II, dated 3rd February, 1967, the Central Government referred for adjudication an industrial dispute between the employees in relation to the Bankola Colliery of Messrs Burrakar Coal Company Limited, Post Office Ukhra, Burdwan and their workmen in respect of the matters specified in the following schedule:

"Whether the dismissal of Shri Baleswar Dusad, Driller and Shri Ramnath Jeswara, Drill Mazdoor by the management of Bankola Colliery, with effect from the 13th April, 1966 was an act of victimisation for their trade union activities? If so, to what relief are they entitled?"

2. Baleswar Dusad, Driller and Ramnath Jeswara, Drill Mazdoor formed the same team on duty during the third shift of 22nd March, 1966 at Bankola Colliery, the third shift being from 11 P.M. to 7 A.M. In one shift according to the case of the management, 50 holes are normally to be drilled in coal faces by one drilling team. Normally however a team consists of one driller and two drill mazdoors. On 22nd March, 1966 during third shift the second drill mazdoor was absent for some reason or other. It appears that Baleswar Dusad brought this fact to the notice of Mining Sirdar at the beginning of the shift and the Mining Sirdar took steps to find a substitute. In the meantime Baleswar Dusad and Ramnath Jeswara started drilling without the third member of the team.

They finished drilling 25 holes by 1.30 A.M. and then stopped work. At about 1.30 A.M. the Mining Sirdar brought a man, Thakur Majhi, ordinarily working as a dresser, to work as a drill mazdoor in Baleswar Dusad's team and asked Baleswar Dusad to complete drilling of two other faces where the remaining 25 holes were to be drilled, but Baleswar Dusad refused to do further drilling, saying that as a helper had not been deputed from the beginning of the shift and he had to work with one drill mazdoor only, he would not work any further. Baleswar Dusad refused to allow Thakur Majhi to work with him as a drill mazdoor and therefore the Mining Sirdar sent Thakur Majhi back to his own duty and reported the matter to the Overman. The Overman also came and asked Baleswar Dusad to continue drilling with the helper. Thakur Majhi but Baleswar refused to do. Then Ramnath Jeswara, drill mazdoor was asked to work as driller and drill the remaining holes, as unless the drilling was done followed by blasting, the wagon loaders would not have work for part of the shift. But Ramnath Jeswara also refused to do drilling. Towards the end of the shift, according to the case of the management, both Baleswar Dusad and Ramnath Jeswara were found sleeping in their place of duty. Accordingly they were both charge-sheeted on 23rd March, 1966, for disobedience of the order of the superior officers, neglect of duty and sleeping on duty. After an enquiry, orders of dismissal were passed against both on 13th April, 1966.

3. According to the written statement of the union, the management was displeased with Baleswar Dusad, Driller and Ramnath Jeswara, drill mazdoor because they had joined the Colliery Mazdoor Sabha, Bankola Colliery branch, and the management wanted to break up that union; and further they had taken an active part in organising a movement in support of the claim for profit sharing bonus at the colliery in connection with which hunger strike also took place at the colliery. According to the union, the two workmen were falsely charge-sheeted and the order of dismissal amounted to victimisation.

4. The management in their written statement denied victimisation and denied that any action was taken because of the supposed trade union activities of the two persons. According to the management the orders of dismissal were passed for proved misconduct.

5. This case has been heard *ex-parte*. On 1st September, 1967, i.e., one day before the date fixed for hearing, a messenger appeared with an application sent by Sunil Sen, Organising Secretary of the Colliery Mazdoor Sabha, asking for adjournment on the ground that due to a serious situation prevailing in the coal fields due to non-implementation of the award of the Coal Wage Board, the workmen had not been able to prepare and file their written statement. The ground given in the petition is not correct because on 25th July, 1967 the union had filed the written statement on behalf of the workmen after obtaining an extension of time for the purpose. The management also had filed their rejoinder thereafter. Accordingly, the messenger was asked to send an authorised representative on the date of hearing, the application for adjournment being rejected. But on the date of hearing no representative of the union appeared and therefore the case had to be taken up *ex-parte*.

6. The management has examined the Inquiry Officer, I. N. K. Sinha who is employed as Welfare Officer at Bankola Colliery. The charge-sheets, the replies of the workmen the enquiry proceedings and the report and other relevant documents have also been proved. In the replies submitted to the charge-sheets by the workmen (clearly drafted by an officer of the Colliery Mazdoor Sabha), the defence taken was that on 22nd March, 1966 the team had to work with one man short and that with great difficulty they drilled the maximum number of holes which they could drill within the shift of 8 hours, and that it was not true that they slept on duty or refused to obey the order of any superior officer. After the order of dismissal had been passed a letter protesting against the nature of the enquiry was submitted to the manager, *vide* Ext. G dated 20th April, 1966. The manager replied after making the necessary enquiry from the Welfare Officer that the enquiry had been properly held in accordance with the principles of natural justice and that there was no substance in the complaint that the enquiry had not been properly held. From the evidence of I. N. K. Sinha and the enquiry proceedings, Ext. D, it appears that the enquiry was held in accordance with the recognised rules of procedure. As many as 8 witnesses were examined by the management on the first date of the enquiry, 4th April, 1966. Thereafter the charge-sheeted workmen stated that they would like to produce defence witnesses next day and so the enquiry was adjourned to the next day, 5th April, 1966, but on the adjourned date they did not produce any defence witness. So the enquiring officer questioned the two charge-sheeted workmen and recorded their statement and then the enquiry officer concluded his enquiry and submitted his report.

P. S. Chatterjee, Mining Sirdar, in his evidence before the Enquiring Officer, stated the facts of the case set out before, giving direct evidence on the three charges made. The overman S. N. Chatterjee was also examined as a witness, as well as Thakur Majhi, the dresser who was sent to help and they also proved the charges. It appears that the grievance of Baleswar Dusad and Ramnath Jeswara was that they had to work for nearly half the shift without a second drill mazdoor. Although they might have that grievance, that did not justify their action in refusing to do any further work when Thakur Majhi was offered as a second drill mazdoor to work in the team. There was sufficient evidence at the domestic enquiry that subsequently Baleswar and Ramnath were both found sleeping. Although they stated in reply to the charge-sheet that they had worked through the whole shift, it appears that when specifically questioned by the enquiring officer they admitted that they had completed drilling 25 holes by 1.30 A.M. and then did not do any further drilling. Both of them however denied in their statement at the enquiry that Thakur Majhi had been brought to them to work as helper. But the fact that Thakur Majhi was brought as a helper at about 1.30 A.M. or 1.45 A.M. appeared from the evidence of the Management already referred. In the circumstances, the finding of the enquiring officer that the charges were proved cannot be held to have been erroneous or unsupported by evidence. That being so, the order of dismissal which was passed after obtaining approval from the Agent cannot also be disturbed by the tribunal. There is nothing to show that these two workmen were proceeded against because they had taken any part in the movement for profit sharing bonus or had taken a leading part in union work.

7. My award therefore is that the dismissal of Shri Baleswar Dusad, Driller and Ramnath Jeswara, Drill mazdoor with effect from 13th April, 1966 was not an act of victimisation for their trade union activities. Accordingly, the workmen are not entitled to any relief.

Dated Calcutta, the 2nd September, 1967.

(Sd.) S. K. SEN,
Presiding Officer.

[No. 6/65/66-LR.II-II.]

S.O. 3438.—In pursuance of section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the Industrial Tribunal, Jabalpur, in the industrial dispute between the employers in relation to the Bengal Jharia Colliery, Post Office Jharia, District Dhanbad and their workmen, which was received by the Central Government on the 12th September, 1967.

**BEFORE THE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL-CUM-
LABOUR COURT, JABALPUR**

CAMP AT JAMSHEDPUR

Dated August 24, 1967

PRESENT:

Sri G. C. Agarwala—Presiding Officer.

REFERENCE NO. 111 OF 1964 (DHANBAD TRIBUNAL)
REFERENCE NO. CGIT/LC(R) (51)/87 (JABALPUR TRIBUNAL)

In the matter of an industrial dispute in relation to the Bengal Jharia Colliery (Post Office Jharia), District Dhanbad (Bihar) and its workmen.

APPEARANCES:

For the employers—Sri S. P. Pandey.

For the workmen.—None.

DISTRICT: Dhanbad (Bihar)

INDUSTRY: Coal Mines.

AWARD

By Notification No. 2/94/64-LR.II dated 17th September 1964, the Ministry of Labour & Employment, Government of India, referred the following matter of dispute, as stated in the schedule to the order of reference, to the Central Government Industrial Tribunal Dhanbad, for adjudication:

Matter of Dispute

- (1) Whether the unemployment of Shri Ramlogan Mallah, Pump Khalasi of the Bengal Jharia Colliery, from the 19th June, 1964 to the 28th June, 1964 was brought about by his own fault.
- (2) If not, to what relief is the workman entitled?

The proceedings remained pending before the said Tribunal till transferred to this Tribunal for adjudication by Notification No. 8/25/67-LRII dated 25th April 1967.

The employers filed their written statement before the Dhanbad Tribunal. After notice by this Tribunal and a few opportunities were given to the Union no written statement was filed but a compromise petition was tendered on behalf of the employers purporting to bear the signature of Ram Lagan Mullah, the workman concerned, and also signed by the Secretary, Koyla Mazdoor Panchayat, Jharia. The Khan Mazdoor Congress which sponsored the dispute, however, was not aware of this compromise terms of which are reproduced in the annexure when the case was taken up on 21st July 1967 at Dhanbad. Notice was, therefore, sent to the workman concerned, Ram Lagan Mullah, with direction to show cause why the compromise purported to have been arrived at by him with the management should not be accepted. He filed no objection. Khan Mazdoor Congress ceased to take interest in the dispute.

The dispute relates to non payment of wages from 19th June, 1964 to 28th June, 1964. The Colliery stands closed and the management by a settlement with the workman agreed to pay him half the wages for the period in question. The dispute is thus satisfactorily resolved and an award is recorded accordingly.

(Sd.) G. C. AGARWALA,
Presiding Officer.
24-8-67.

BEFORE THE PRESIDING OFFICER, INDUSTRIAL TRIBUNAL-CUM-LABOUR COURT, JABALPUR

In the matter of Notification No. 2/94/64-LRII dated 17th September 1964.

AND

In the matter of Industrial Dispute between the Employer in relation to Bengal Jharia Colliery

AND

Their Workmen.

That by the above notification the following dispute has been referred to the Hon'ble Tribunal for adjudication, namely,

"1. Whether un-employment of Shri Ram Lagan Mullah, pump khalasi of the Bengal Jharia Colliery from the 19th June 1964 to the 28th June 1964 was brought about by his own fault.

2. If not, to what relief is the workman entitled?"

That the employers have submitted on 17th October 1964 their written statement to the Hon'ble Central Govt. Industrial Tribunal, Dhanbad.

2. That the employers have not yet received the written statement on behalf of the workman.

3. That the workman—Shree Ram Lagan Mullah has approached to settle the pending dispute amicably in view of the closure of Bengal Jharia Colliery with effect from 1st January 1966.

4. That Sri Ram Lagan Mullah the workman concerned has agreed to receive half his normal wages for the period of the unemployment from 19th June to 28th June 1964 in full and final settlement of his claim arising out of the present Reference.

5. That without prejudice to the contention of the respective parties, the Employers have paid and Sri Ram Lagan Mullah has voluntarily received the half of the normal wages as stated in the preceding paragraph.

6. That in view the above there is no existing dispute between the parties which needs adjudication by the Hon'ble Tribunal

It is, therefore, prayed that the above compromise may be accepted and an award passed in terms thereof.

For the Workman

L.T.I. of RAM LAGAN MALIAH.

For the Employer

(Sd.) Illegible. Director.

Read over and explained in my presence.

(Sd.) R. S. SINGH,

Secretary,
Koyla Mazdoor Panchayat,

The Bengal Jharia Colliery Co. Private Ltd.

Part of award.

Jharia.

Part of award

(Sd.) G. C. AGARWALA,

Presiding Officer.
24-8-67.

[No. 2/94/64-LR.II]

New Delhi, the 21st September 1967

S.O. 3439.—In pursuance of section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the Industrial Tribunal, Jabalpur, in the industrial dispute between the employers in relation to the Chhota Bowa Colliery of Messrs Chhota Bowa Colliery (Private) Limited, Post Office Bansjora, District Dhanbad and their Managing Contractors, Messrs Prabhulal U. Ojha and Company of the one part and their workmen of the other part, which was received by the Central Government on the 18th September, 1967.

**BEFORE THE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL-CUM-
LABOUR COURT, JABALPUR**

CAMP AT DHANBAD

Dated September 8, 1967

PRESENT:

Shri G. C. Agarwala—Presiding Officer.

REFERENCE No. 10 OF 1965 (DHANBAD TRIBUNAL)

REFERENCE No. CGIT/LC(R) (77) /67 (JABALPUR TRIBUNAL)

PARTIES:

BETWEEN

Employers in relation to the Chhota Bowa Colliery of Messrs Chhota Bowa Colliery (Private) Limited, Post Office, Bansjora, District Dhanbad and Their Managing Contractors, Messrs Prabhulal U. Ojha and Company of the one part and their workmen on the other part represented by Congress Mazdoor Sangh, Bihar, Camp Jorapokhar No 1, P. O. Jealgora, District, Dhanbad.

APPEARANCES:

For employers—Shri S. Mukherjee, Advocate.

For workmen—None.

INDUSTRY: Coal Mine

DISTRICT: Dhanbad (Bihar)

AWARD

By Notification No. 2/148/64-LR.II, dated 7th January, 1965, the Ministry of Labour and Employment, Government of India, referred the following matter of dispute as stated in the schedule to the order of reference to the Central Government Industrial Tribunal, Dhanbad, for adjudication:

Matter of Dispute

Whether the management of Chhota Bowa Colliery of Messrs Chhota Bowa Colliery (Private) Limited and their Managing Contractors Messrs Prabhulal U. Ojha and Company have victimised and prevented Shri Ram-Jatan Koiri, Surface Trammer, from working in the colliery with effect from the 30th October, 1964? If so, to what relief is the workman entitled?

The proceedings remained pending before the Dhanbad Tribunal till transferred to this Tribunal by Notification No. 8/25/67-LR.II, dated April 25, 1967.

After the transfer of this case usual notices were issued to parties and the first date fixed for preliminary hearing was 17th June, 1967. The employers had filed their written statement on 10th July, 1965, and the Union filed a written statement-cum-rejoinder on 1st September, 1966. The Union was directed to furnish a copy of the written statement to the employers as required by rule 10B-I.D. Rules but it was not complied with on two subsequent dates which were 14th July, 1967 and 14th August, 1967. They even remained absent. The case was ultimately listed for hearing at Dhanbad and on this date also the Union remained absent. There was, therefore, no option but to proceed *ex-parte* against the workmen.

The dispute relates to a workman, Shri Ramjatan Koiri, Surface Trammer, who was alleged to have been prevented from work with effect from 30th October, 1964 and thereby victimised. The employer's first contention is that the sponsoring Union came in existence after the cause of action and therefore the dispute was not an industrial dispute. The burden of proving that the dispute was not an industrial dispute lay on the employers and has not been pressed.

On the merits of the case the employers contention is that the workman, Shri Ramjatan Koiri, was charge-sheeted on 29th October, 1964 for disobeying the lawful and reasonable order of his superior. After service of the charge-sheet he remained absent from 30th December, 1964 and although he was required to attend by subsequent letters he did not care to present himself for duty. On the charge-sheet, a domestic enquiry was held on 2th December, 1964 by Shri P. K. Sinha, Manager of the Colliery. Original papers of domestic enquiry have been filed and it is revealed that the Enquiry Officer on the strength of the evidence produced before him found the workman guilty. His enquiry report is dated 16th December, 1964 which was accepted by the Managing Partner and as a result thereof he was dismissed. The burden of proving victimisation was on the workmen which has not been discharged.

Decision:

The result is that the issue under reference is answered in negative and it is held that Shri Ramjatan Koiri was not victimised and he is not entitled to any relief. No order is made for costs.

(Sd.) G. C. AGARWALA,
Presiding Officer,
8-9-67.

[No. 2/148/64-LR.II.]

S.O. 3440.—In pursuance of section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the Industrial Tribunal, Jabalpur, in the industrial dispute between the employers in relation to the Loyabad (South) Colliery, Post Office Bansjora (Dhanbad), and their workmen, which was received by the Central Government on the 18th September, 1967.

BEFORE THE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL-CUM-
LABOUR COURT, JABALPUR

CAMP AT DHANBAD

Dated September 4, 1967

PRESENT:

Shri G. C. Agarwala—Presiding Officer.

REFERENCE NO. 79 OF 1964 (DHANBAD TRIBUNAL)

REFERENCE NO. CGIT/LC(R) (15)/67 (JABALPUR TRIBUNAL)

In the matter of an industrial dispute in relation to Loyabad (South) Colliery, Post Office, Bansjora (Dhanbad) and their workmen.

APPEARANCES:

For employers—Shri J. L. Sinha, Group Personnel Officer.

For workmen—Shri Lalit Burman, Secretary, Bihar Koyala Mazdoor Sabha.
INDUSTRY: Coal Mine. DISTRICT: Dhanbad (Bihar).

AWARD

By Notification No. 2/109/62-LR.II, dated 10th July, 1964, the Ministry of Labour and Employment, Government of India, referred the following matter of dispute as stated in the schedule to the order of reference to Central Government

Industrial Tribunal, Dhanbad, for adjudication from where it was transferred to this Tribunal by Notification No. 8/25/67-LR.II, dated 25th April, 1967:

Matter of Dispute

- (1) Whether the idleness imposed by the management of Loyabad (South) Colliery on the following nineteen workmen with effect from the 30th July, 1962, was justified?

1. Sairum Jolahin.
2. Nagia Bhuini.
3. Ajhalowa Pashin.
4. Bhatni Pashin.
5. Safidan Jolahin.
6. Anarwa Pashin.
7. Gangia Dusadhin.
8. Lachmania Pashin.
9. Janakowa Dusadhin.
10. Kabutaria Dusadhin.
11. Rajni Jolahin.
12. Gouri Bhuiya.
13. Marni Kamin.
14. Munarwa Bhuini.
15. Basowa Thakurain.
16. Bhaswa Mahatain.
17. Kablasia Dusadin.
18. Rasoa Mahatain.
19. Sarathj Kamin.

- (2) If not, to what relief are the workmen entitled?

The proceedings remained pending before the Dhanbad Tribunal till transferred to this Tribunal by notification dated 25th April, 1967.

The parties had filed their pleadings before the Dhanbad Tribunal on the basis of which certain issues were settled by this Tribunal on 24th June, 1967. It is, however, unnecessary to reproduce the same as the parties on this date of hearing have compromised the dispute and have filed a petition of compromise embodying the terms of settlement which are reproduced in the annexure. The petition has been duly verified before me by the representatives of the parties.

The dispute relates to non-employment of 19 workmen. The principal plea of the employers was that the serial No. 1 to 17 were employees of one contractor and Nos. 18 and 19 of another contractor. By the terms of compromise settlement the Union has not pressed the claim of two workmen namely, Safidan Jolahin (Sl. No. 5) and Rajni Jolahin (Sl. No. 11). For the remaining 17 the management has agreed to make certain *ex-gratia* payment in consideration of their claims but in full and final settlement thereof and to which the Union has agreed. The dispute is thus satisfactorily resolved. Terms of settlement are accepted and an award is recorded in terms thereof.

(Sd.) G. C. AGARWALA,

Dated the 4th September, 1967.

Presiding Officer.

BEFORE THE PRESIDING OFFICER, INDUSTRIAL TRIBUNAL CUM-
LABOUR COURT (CENTRAL), JABALPUR

REFERENCE No. 15 OF 1967

(Dhanbad Tribunal Ref. No. 79 of 1964)

PARTIES:

Employers in relation to Loyabad (South) Colliery,
AND

Their workmen.

Petition of Compromise

The parties above-named most respectfully beg to submit:

That the parties have mutually discussed over the above industrial dispute and have arrived at an amicable settlement on the following terms and conditions.

TERMS OF SETTLEMENT

(1) The cases of the two workmen namely, Rajni Jolahin and Safidan are dropped as they expired during the intervening period.

(2) The Management of Loyabad (S) Colliery hereby agree to make the remaining 17 workmen concerned an *ex-gratia* payment of the amounts as shown against their names in Annexure 'A' enclosed herewith. The said payment shall be in full and final settlement of their claims against the Management.

(3) The Management will notify to the workman concerned the date of payment within one month from the date of this settlement and the workmen concerned shall approach the management personally for collecting their respective dues within one month from the date of payment so notified.

(4) The workmen agree that they shall have no further claim whatsoever against the Management after the payments noted above are made to them.

(5) This settlement completely disposes of the dispute in the present proceedings.

(6) The parties shall bear their own costs of these proceedings.

The parties pray that the Hon'ble Tribunal may be pleased to hold that the terms of settlement are fair and reasonable, and may be pleased to pass an award accordingly.

And for this the parties shall pray.

Dated the 4th September, 1967.

For the Workmen.

(Sd.) LAJIT BURMAN,

Secretary,

Bihar Koyala Mazdoor Sabha.

For the Employers.

(Sd.) O. H. SENIOR,

Chief Mining Engineer.

M/s. Bird & Co. (P) Ltd.,

Mg. Agents M/s. Burrakur Coal Co. Ltd.,

P.O. Sijua, Distt. Dhanbad.

(Sd.) J. L. SINHA,

Group Personnel Officer.

Part of Award.

(Sd.) G. C. AGARWALA,

Presiding Officer,

Industrial Tribunal-cum-Labour Court,

(Central) Jabalpur.

ANNEXURE

Name	Amount
1. Sairun Jolahin	Rs. 550.00
2. Nagia Bhuini	Rs. 700.00
3. Ajhalowa Pashin	Rs. 600.00
4. Bhatni Pashin	Rs. 550.00
5. Anarwa Pashin	Rs. 650.00
6. Gangia Dusadhin	Rs. 475.00
7. Lacchmaria Pashin	Rs. 500.00
8. Janakowa Dusadhin	Rs. 600.00
9. Kabutaria Dusadhin	Rs. 600.00
10. Gouri Bhuiya	Rs. 600.00
11. Marni Kamin	Rs. 600.00
12. Munarwa Bhuini	Rs. 700.00
14. Basowa Thakurain	Rs. 700.00
14. Bhaswa Mahatain	Rs. 700.00
15. Kablasia Dusadhin	Rs. 600.00
16. Rasoa Mahatain	Rs. 650.00
17. Sarathi Kamin	Rs. 600.00

Signature

(Illegible.)

Signature.

(Illegible.)

[No. 2/109/62-LR.II.]

S.O. 3441.—In pursuance of section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the Industrial Tribunal, Jabalpur, in the industrial dispute between the employers in relation to the East Bastacolla Colliery of Messrs East Bastacolla Colliery Company, Post Office Jharia, District Dhanbad, and their workmen, which was received by the Central Government on the 18th September, 1967.

**BEFORE THE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL-CUM-
LABOUR COURT, JABALPUR
CAMP AT DHANBAD**

Dated the 7th September 1967

PRESENT:

Sri G. C. Agarwala—*Presiding Officer.*

REFERENCE No. 105 OF 1964 (DHANBAD TRIBUNAL)

REFERENCE No. GCIT/LC(R) (48)/67 (JABALPUR TRIBUNAL)

In the matter of an industrial dispute in relation to the East Bastacolla Colliery of Messrs East Bastacolla Colliery Company (Post Office Jharia, District Dhanbad) and their workmen

APPEARANCES.

For employers.—Sri S. C. Patra, Manager, East Bastacolla Colliery.

For workmen.—Sri Prasanta Burman, Secretary, Khan Mazdoor Congress.

INDUSTRY: Coal Mine

DISTRICT: Dhanbad (Bihar)

AWARD

By Notification No 2/92/64-LR.II dated 31st August 1964 the Ministry of Labour & Employment, Government of India, referred the following matter of dispute, as stated under the Schedule to the order of reference, to the Central Government Industrial Tribunal, Dhanbad, for adjudication, from where this case was transferred to this Tribunal by Government Notification No. 8/25/67-LR.II dated 25th April 1967:—

Matter of Dispute

- (1) Whether the management of the East Bastacolla Colliery was justified in suspending Sarvashri Sitaldin Passi, Kaldin Passi, Sital Passi, Ramdayal Kahar and Dinal Passi, Miners, with effect from the 1st May 1964 to the 9th May 1964?
- (2) If not, to what relief are the workmen entitled?

The proceedings remained pending before the Dhanbad Tribunal till transferred to this Tribunal by notification dated 25th April 1967.

Written statement was filed by the workmen before the Dhanbad Tribunal. The employers filed their written statement before this Tribunal on 15th July 1967. Parties were allowed time to file rejoinders which they did not avail and therefore this date was fixed for hearing. Parties representatives, however, appeared and filed a compromise petition which has been duly verified before me.

The dispute relates to the suspension wages of five workmen all miners from 1st May, 1964 to 9th May, 1964. Under the terms of compromise which are reproduced in the annexure the management has agreed to pay Rs. 25/- to each of the workman concerned within 30 days of the demand after the award becomes enforceable and the Union has agreed to accept the payment in full and final settlement of the claim. The dispute is thus satisfactorily resolved and an award is recorded in terms thereof.

(Sd.) G. C. AGARWALA,
Presiding Officer.
7-9-67.

BEFORE THE INDUSTRIAL TRIBUNAL-CUM-LABOUR COURT, (CENTRAL)
JABALPUR

In Reference No. SGIT/LC(R)(48)/67

BETWEEN

Employers in relation to East Bastacolla Colliery of M/s. East Bastacolla Colliery Co., P.O. Jharla, Dhanbad.

AND

Their workmen, represented by Khan Mazdoor Congress.

Petition for Compromise Settlement

The humble petitioners named below begs to state as follows:—

1. That the employer in the above dispute is represented by Sri S. P. Patra, Manager, East Bastacolla Colliery, and the workmen are represented by Sri Prasanta Burman, Secretary, Khan Mazdoor Congress.

2. That the petitioners have reached a compromise settlement of the above-noted dispute on the following terms:—

Terms of Settlement

3. That the management agrees to pay Rs. 25/- (Rupees Twenty-five) only, to each of the workmen, i.e. Sitaldin Passi, Kalidin Passi, Sitao Passi, Ramadaya Kahar and Dinal Passi, all miners, with respect to their claims made in the dispute, and the union agrees to accept the same in full satisfaction of the workmen's claim in the dispute. The union further agrees not to make any further demand on this account.

4. The management agrees to make the above payments within 30 days of the receipt of the notice of demand from the workmen to be served after the award becomes enforceable.

The humble petitioners pray that the Hon. Tribunal may be pleased to approve the above compromise settlement, and to make an award in terms thereof.

And for this the petitioners shall ever pray.

For the employer

(Sd.) S. C. PATRA,

Manager,

East Bastacolla Colliery.

Dated, Dhanbad, the 7th September, 1967.

For the workmen,

(Sd.) PRASANTA BURMAN,

Secretary,

Khan Mazdoor Congress.

Part of Award.

(Sd) G. C. AGARWALA,

Presiding Officer.

Industrial Tribunal-cum-Labour

Court, (Central) Jabalpur.

[No. 2/92 '64-LRII.]

ORDERS

New Delhi, the 19th September 1967

S.O. 3442.—Whereas the Central Government is of opinion that an industrial dispute exists between the employers in relation to the West Bokaro Colliery of Messrs West Bokaro Limited, Post Office Ghatotand, District Hazaribagh (Bihar) and their workmen in respect of the matters specified in the Schedule hereto annexed;

And, whereas the Central Government considers it desirable to refer the said dispute for adjudication;

Now, therefore, in exercise of the powers conferred by clause (d) of sub-section (1) of section 10 of the Industrial Disputes Act, 1947 (14 of 1947), the

Central Government hereby refers the said dispute for adjudication to the Additional Industrial Tribunal, Dhanbad, constituted under section 7A of the said Act.

SCHEDULE

1. Whether the demand of the workmen of the West Bokaro Colliery of Messrs West Bokaro Limited, Post Office Ghatotand, District Hazaribagh (Bihar) for profit sharing bonus for the year 1964-65 and 1965-66 at a rate higher than the one, namely, 4 per cent, at which the bonus has already been paid, on the basis of the scrutiny of accounts of the management for these years, is justified?
2. If so, what should be the higher rate and to what relief are the workmen entitled?

[No. 1/25/67-LRIL.]

S.O. 3443.—Whereas the Central Government is of opinion that an industrial dispute exists between the employers in relation to the Serampur Colliery of National Coal Development Corporation Limited, Giridih, District Hazaribagh (Bihar) and their workmen in respect of the matters specified in the Schedule hereto annexed;

And, whereas the Central Government considers it desirable to refer the said dispute for adjudication;

Now, therefore, in exercise of the powers conferred by clause (d) of sub-section (1) of section 10 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby refers the said dispute for adjudication to the Additional Industrial Tribunal, Dhanbad, constituted under section 7A of the said Act.

SCHEDULE

Whether the employers in relation to the Serampur Colliery of National Coal Development Corporation Limited, Giridih, District Hazaribagh (Bihar), were justified in demoting, with effect from the 1st February, 1966, Shri Ram Kisun Chamar from the post of Mining Sirdar to the post of Shot Fitter? If not, to what relief is the workman entitled?

[No. 2/48/67-LRIL.]

S.O. 3444.—Whereas the Central Government is of opinion that an industrial dispute exists between the employers in relation to the Palana Colliery, Palana (Bikaner) and their workmen in respect of the matters specified in the Schedule hereto annexed;

And, whereas the Central Government considers it desirable to refer the said dispute for adjudication;

Now, therefore, in exercise of the powers conferred by clause (d) of sub-section (1) of section 10 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby refers the said dispute for adjudication to the Industrial Tribunal Jabalpur, constituted under section 7A of the said Act.

SCHEDULE

Whether the management of the Palana Colliery was justified in dismissing from service Shri Aidan, Register Clerk with effect from the 14th March, 1963. If not, to what relief is he entitled?

[No. 5/35/63-LRIL.]

S.O. 3445.—Whereas the Central Government is of opinion that an industrial dispute exists between the employers in relation to the Gidi 'A' Colliery of National Coal Development Corporation Limited, Post Office Gidi, District Hazaribagh and their workmen in respect of the matters specified in the Schedule hereto annexed;

And, whereas the Central Government considers it desirable to refer the said dispute for adjudication;

Now, therefore, in exercise of the powers conferred by clause (d) of sub-section (1) of section 10 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby refers the said dispute for adjudication to the Additional Industrial Tribunal, Dhanbad, constituted under Section 7A of the said Act.

SCHEDULE

Whether the action of the employers in relation to Gidi A Colliery of National Coal Development Corporation Limited, Gidi, District Hazaribagh in stopping the increment of Shri J. P. Singh, Lower Division Clerk for a period of one year for the alleged misappropriation of Corporation's money is justified? If not, to what relief is the workman entitled?

Whether the action of the employers in relation to Gidi A Colliery of National Coal Development Corporation Limited, Gidi, District Hazaribagh in stopping the increment and promotion of Shri P. C. Chanda, Mining Sirdar, for a period of one year with effect from the 17th October, 1966, is justified? If not, to what relief is the workman entitled?

[No. 1/19/67-LRII.]

New Delhi, the 21st September 1967

S.O. 3446.—Whereas the Central Government is of opinion that an industrial dispute exists between the employers in relation to the Kalichhappar Colliery of Messrs C. P. Syndicate, Post Office Parasia, District Chhindwara and their workmen in respect of the matters specified in the Schedule hereto annexed;

And, whereas the Central Government considers it desirable to refer the said dispute for adjudication;

Now, therefore, in exercise of the powers conferred by clause (d) of sub-section (1) of section 10 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby refers the said dispute for adjudication to the Industrial Tribunal, Jabalpur, constituted under section 7A of the said Act.

SCHEDULE

Whether the management of Kalichhappar Colliery of Messrs C. P. Syndicate, Post Office Parasia, District Chhindwara (Madhya Pradesh) was justified in dismissing S/Shri Behari son of Bhura and Paranya son of Jeejya, magazine chowkidars from service with effect from the 8th October, 1966? If not, to what relief are the workmen entitled?

[No. 5/34/67-LRII.]

S.O. 3447.—Whereas the Central Government is of opinion that an industrial dispute exists between the employers in relation to the 2B and 2C Inclines Ranipur Colliery of Messrs Equitable Coal Company Limited, Post Office Dishergarh, District Burdwan and their workmen in respect of the matters specified in the Schedule hereto annexed;

And, whereas the Central Government considers it desirable to refer the said dispute for adjudication;

Now, therefore, in exercise of the powers conferred by clause (d) of sub-section (1) of section 10 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby refers the said dispute for adjudication to the Industrial Tribunal Calcutta constituted under section 7A of the said Act.

SCHEDULE

Whether the management of Ranipur Colliery of Messrs Equitable Coal Company Limited, Post Office Dishergarh, District Burdwan was justified in reducing the basic wages of S/Shri Prahallad Mukherjee, Timber Mistry and Karali Prasad Bhandari and Noor Mohammad, Timber Mazdoors, at the time of their employment in the Ranipur Colliery after transfer from their previous employers Messrs S. Mondal & Company? If not, to what relief are the workmen entitled?

[No. 6/59/67-LRII.]

New Delhi, the 23rd September 1967

S.O. 3448.—Whereas the Central Government is of opinion that an industrial dispute exists between the employers in relation to the Management of Laikdi Deep Colliery of Messrs. Andrew Yule and Company Limited, Post Office Chirkunda, District Dhanbad and their workmen in respect of the matters specified in the Schedule hereto annexed;

And, whereas the Central Government considers it desirable to refer the said dispute for adjudication;

Now, therefore, in exercise of the powers conferred by clause (d) of sub-section (1) of section 10 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby refers the said dispute for adjudication to the Additional Industrial Tribunal, Dhanbad, constituted under section 7A of the said Act.

SCHEDULE

Whether the management of Laikdih Deep Colliery of Messrs. Andrew Yule and Company, Post Office Chirkunda, District Dhanbad was justified in dismissing Shri S. R. Sarkar, Accounts Clerk, from service with effect from the 24th June, 1966? If not, to what relief is the workman entitled?

[No. 2/190/66-LRII.]

BALWANT SINGH, Under Secy.

(Department of Labour and Employment)

New Delhi, the 16th September 1967

S.O. 3449.—In pursuance of section 17 of the Industrial Disputes Act, 1947 (14 of 1947) the Central Government hereby publishes the following award of Shri Salim M. Merchant, Arbitrator in the dispute between the management of the Hindustan Zinc Limited, Udaipur and their workmen represented by the Zawar Mines Mazdoor Sangh, Udaipur which was received by the Central Government on the 8th September, 1967.

BEFORE SHRI SALIM M. MERCHANT, ARBITRATOR

Arbitration in the industrial dispute

BETWEEN

The Hindustan Zinc Ltd., Udaipur

AND

their workmen represented by the Zawar Mines Mazdoor Sangh

PRESENT:

Shri Salim M. Merchant,—Arbitrator.

APPEARANCES:

For the employers.—Shri A. S. Bhandari, Financial Adviser and Shri U. S. Bhatnagar, Chief Personnel Officer.

For the workmen.—Shri B. Choudhury, General Secretary, Shri B. B. L. Tripathi, President and Shri R. Shivappa, Secretary, Zawar Mines Mazdoor Sangh.

INDUSTRY: Zinc Mining.

STATE: Rajasthan.

Dated at Bombay this the 5th day of September, 1967

AWARD PART I

By an agreement under section 10A of the Industrial Disputes Act, 1947 (Act 14 of 1947) hereinafter referred to as the Act, made between the workmen represented by the Zawar Mines Mazdoor Sangh, Udaipur and the Hindustan Zinc Ltd., Udaipur, the parties abovenamed referred to my sole arbitration the industrial dispute in respect of the following eight subject matters specified below. The said arbitration agreement has been published in pursuance of the provisions of sub-section (1) of section 10A of the Industrial Disputes Act, 1947, by the Central Government in the Ministry of Labour, Employment and Rehabilitation (Department of Labour and Employment) under order F. No. 36/18/67-LB1 dated 3rd May 1967.

"Specific matters in dispute:

1. Whether the demand of the Zawar Mines Mazdoor Sangh for the payment of bonus to the workmen as per the long-term settlement dated

8th April 1960 is justified? If not, to what relief are the workmen entitled?

2. Whether the demand of the Zawar Mines Mazdoor Sangh for converting all the permanent daily rated monthly paid workers into monthly rated monthly paid workers and for an increase in their existing quantum of leave is justified? If not, to what relief the workmen are entitled and to what extent?
3. Whether the demand of the Zawar Mines Mazdoor Sangh for payment of dearness allowance according to the Central Government rates and then its linking with the consumer price index is justified? If not, to what relief are they entitled?
4. Whether the existing grade of the workmen of Zawar Mines and Head Office of the Hindustan Zinc Ltd., Udaipur need revision? If so, to what extent and from what date?
5. Whether the demand of the Zawar Mines Mazdoor Sangh, Udaipur for reimbursement of medical expenses to the workmen as are admissible to other Government employees is justified? If not, to what relief are the workmen entitled?
6. Whether the demand of the Zawar Mines Mazdoor Sangh, Udaipur for payment of both ways train fare and other conveyance charges to the workmen for going home on annual earned leave is justified? If not, to what relief are they entitled?
7. Whether keeping in view the distance involved the workmen of Zawar Mines are entitled to transport facilities for their children for going to schools? If so, what type of facility should be granted?
8. Negotiations are in progress as regards Item No. of the Memorandum of Settlement and if no settlement is arrived at mutually the cases will also be referred to arbitration for decision."

2. After notices were issued on the parties and they filed their respective written statements an application was made by the union representing the workmen for the grant of interim relief to the workmen pending final arbitration of the dispute. I have heard the submissions of the representatives of both parties and after considering the written statement and documents and the oral submissions made by the representatives of both parties, I am satisfied that in the existing facts and circumstances a case is made out that there is need and justification for the grant of an interim relief to the workmen covered by this reference because—

- (a) the issues referred for final determination are major issues of importance which will take time for final determination;
- (b) there is a *prima facie* case for an improvement in the conditions of service of the workmen concerned;
- (c) there is need for an atmosphere of peace being maintained which is essential for the successful determination of the issues under reference;
- (d) the industry is in a position to bear the additional burden of the interim relief.

3. I, therefore, award an interim relief of Rs. 4/- per month to all workmen concerned in this dispute, excluding about 170 or 180 daily rated construction workmen employed at the Zawar Mines. The interim relief should be paid each month with effect from 1st July 1967 and the arrears should be paid within 15 days of the publication of this award Part I in the official gazette. This payment shall be subject to adjustment upwards or downwards as the case may be in the final award.

4. This Award Part I is submitted to the Government of India in the Ministry of Labour, Employment and Rehabilitation (Department of Labour and Employment) New Delhi, under section 10A(4) of the Industrial Disputes Act.

No order as to costs.

(Sd.) SALIM M. MERCHANT,
Arbitrator.

[No. 36/18/67-LR.I.]

S.O. 3450.—In pursuance of section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the Industrial Tribunal, Alleppey, in the industrial dispute between the employers in relation to the management of the F.X.P. Minerals, Chavara and their workmen, which was received by the Central Government on the 13th September, 1967.

IN THE COURT OF THE INDUSTRIAL TRIBUNAL, ALLEPPEY

Dated thus the 31st day of August, Nineteen hundred and sixty-seven

PRESENT:

Shri K. P. M. Sheriff, B.Sc., B.L., (Presiding Officer of the Industrial Tribunal constituted by the Central Government).

IN

Industrial Dispute No. 2/1966 (Central).

BETWEEN

The Management of the F.X.P. Minerals, Chavara.

AND

Their workmen represented by (1) The President, Mines & Minerals Staff Congress, Chavara; (2) The President, Mineral Companies Staff Association, Chavara; (3) The President, Mines & Minerals Staff Association, Chavara; (4) The Secretary, Minerals Watchmen & Tallys Union, Chavara; (5) The President, Travancore Minerals Workers Union, Chavara and (6) The President, Travancore-Cochin Minerals Workers Congress, Chavara.

REPRESENTATIONS:

Shri K. Velappan Pillai, Advocate, Quilon—*For Management.*

Shri R. Kesava Pillai, President, Mines & Minerals Staff Congress, Chavara—*For Union No. 1.*

Shri N. Padmalochanan, President, Mineral Companies Staff Association, Chavara—*For Union No. 2.*

Shri N. Sreekantan Nair, M.P. Quilon—*For Union Nos. 4 & 5.*

Shri C. P. Kuttappan Nair, General Secretary, Travancore-Cochin Minerals Workers Congress, Chavara—*For Union No. 6.*

AWARD

In exercise of the powers conferred by Section 7A and clause (d) of sub-section (1) of Section 10 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government constituted an Industrial Tribunal with Sri K. P. M. Sheriff as the Presiding Officer having its Headquarters at Alleppey and referred the dispute between the above parties for adjudication by an order, dated 11th August, 1966. The only issue referred for adjudication is as follows:—

"Whether the Payment of Bonus Act, 1965 (21 of 1965), is applicable to the workmen employed in the F.X.P. Minerals, Chavara (Kerala)."

2. All the Unions except the Mines and Minerals Staff Association, Chavara, and the Management submitted their respective affidavits on 8th November, 1966. On 28th November, 1966, all the Unions except the aforementioned Mines and Minerals Staff Association submitted their claim statements respectively. Since the Mines and Minerals Staff Association, Chavara absented from appearing before the court on these two occasions without assigning any reason whatsoever they were declared *ex-parte*.

3. The contentions set-forth by the Mines and Minerals Staff Congress are as follows:—

F.X.P. Minerals (under Government Management), Koilthottam, Chavara, is a Mineral Industry owned by the Government of Kerala and that the Government of Kerala has ultimate control over the affairs of the establishment and that such affairs are being carried out through a Manager.

F.X.P. Minerals is an industrial concern making enormous profits year after year, but the employees are being paid only minimum wages. It is not a registered Company under the Companies Act and not an assessee under the Income-tax Act.

The employees in the concern were getting bonus at the rate of 25 per cent of the basic wages and 20 per cent of the dearness allowance for every calendar year since a good number of years. This payment was made as a result of a written agreement and the arbitration award passed by Shri G. S. Pillai, published on 23rd December, 1964, wherein it was held that bonus should be continued to be paid on the basis of the existing formula. Thus the rate of 25 per cent of the basic wages plus 20 per cent of the dearness allowance has become a customary formula and also a condition of service of the employees in the concern.

For the year 1965 the Management refused to pay bonus on a par with the previous years and declared that bonus will be paid only on the basis of the Payment of Bonus Act. The workmen protested and pointed out Section 32 Clause (4) of the Payment of Bonus Act which declares that the Act is not applicable to the concerns like the F.X.P. Minerals (under Government).

The Union concluded the statement with a prayer that an award may be passed granting the workmen bonus for 1965, at the rate of 25 per cent of the basic wages and 20 per cent of the dearness allowance.

4. The Minerals Companies Staff Association, Chavara has endorsed all the claims put forward by the first Union and has clarified how M/s. F.X. Pereira & Sons (Travancore) Ltd., Chavara, was taken possession of by the District Collector, Quilon under the Revenue Recovery Act for arrears of Income-tax and royalty due to the Government on 6th February, 1956 and how it is being conducted at present. They have also made a similar prayer as that of the first Union.

5. The Mineral Watchmen and Tallys Union, Chavara, submitted their claim statement in which they have contended as under:—

F.X.P. is neither an "establishment in private sector" as defined in Section 2 (15) nor is it an "establishment in public sector" as defined in Section 2 (16) of the Bonus Act, 1965. It is a concern taken over by the Quilon District Collector under the revenue recovery proceedings for realising Government dues and is being run under the authority of the Revenue Department of the Kerala State Government. As per sub-section (4) of Section 32 of the Bonus Act 1965 nothing in the Bonus Act shall apply to this establishment. Therefore the provisions of the set-off and set-on under Section 15 of the Bonus Act and other provisions of the Act cannot be enforced. The employer-employee relationship between this establishment and its workmen is governed by the terms of the Minerals Award by Shri G. S. Pillai as also other labour laws. Anyhow the provisions of the maximum bonus as per Section 11 of the Bonus Act cannot apply in this establishment.

The Union prayed that the payment of the bonus must be on a par with that of the previous years.

6. The Travancore Minerals Workers Union, Chavara submitted their claim statement in which they have fully endorsed all the facts mentioned in the claim statement of the Minerals Watchmen and Tallys Union in toto.

7. The T.C. Mineral Workers' Congress has contended in their claim statement that the Management has violated the terms of the award of the arbitrator Shri G. S. Pillai and also the conditions of service by which the workmen were getting 25 per cent of the basic wages and 20 per cent of the dearness allowance as bonus for a good number of years. The payment of the maximum bonus as per the Bonus Act, viz., 20 per cent of the total emoluments by the Management is unjustifiable since they are not entitled to reduce the emoluments in the light of the custom prevailing therein and also the aforementioned arbitration award.

8. The Manager, F.X.P. Minerals, Chavara, submitted the reply statement of the Management in which it was contended as follows:—

"It is an accepted proposition of law that "bonus" is not deferred wages and the demand for bonus as an industrial claim arises only when wages falls short of the living wages and industry makes sufficient profits. In other words, the claim for bonus is only a claim for a share in available surplus. The payment of bonus during the last few years by the Management was with a view to purchase industrial peace although the conditions necessary for payment of

bonus did not exist. The payment of 25 per cent of the basic wages and 20 per cent of the dearness allowance in a calendar year was irrespective of profits and loss. The reference to the agreement by the 2nd Union is not correct since the agreement was only for a specific year, viz., the year 1958 and the said agreement is no longer in force. The payment of bonus in the past was an ex-gratia payment or a goodwill bonus. It is not an express or implied condition of service and is outside the scope of an industrial claim. It has never become a customary formula. The reference to a formula in the arbitration award and the direction to pay bonus on that basis do not create an industrial claim for bonus. Anyhow the claim for bonus and payment of bonus are now governed by the statute. The Payment of Bonus Act, now covers the entire field of bonus payment in the industry and the contentions to the contrary cannot be countenanced.

The contention of the Unions that as per Section 32 clause (4) of the Bonus Act the concern does not come under the purview of the Bonus Act is baseless and unsustainable. Section 32 (4) refers to regular departmental units run by Government employing persons whose appointment, remuneration and conditions of services are governed by the service rules. The employees in F.X.P. Minerals, Chavara, are not governed by the service rules and they are not Government employees as such. The employees in the instant concern are governed by the industrial employment Standing Orders Act and the Standing Orders certified under the said Act are in force in the establishment. The concern is paying royalty every year to the State Government for the production of minerals. Under the above circumstances the concern is a commercial concern owned and managed by the Kerala Government to which all the provisions of the Payment of Bonus Act are applicable.

The Management concluded with a prayer that their contentions may be upheld and an award passed accordingly.

9. All the contesting Unions submitted their replications in which they have repudiated all the allegations of the Management stated in their reply statement. The Mines and Minerals Staff Congress submitted as follows in their replication:—

In the industrial concerns in Kerala State, bonus is being paid as deferred wages and not on the basis of the Bombay Formula. The allegation that in the F.X.P. Minerals bonus is paid in order to purchase industrial peace is utterly untrue since it is paid as deferred wages and as per agreements and awards. The decision of the Industrial Labour Relations Enquiry Committee in the year 1959 was to pay bonus at the rate of 25 per cent of the basic wages and 20 per cent of the D.A. Immediately after this decision the Committee ceased to function and all the pending issues before the Committee were referred to arbitration with Shri G. S. Pillai as the Arbitrator, who has accepted the payment of bonus at the rate of 25 per cent of the basic wages and 20 per cent of the D.A., in toto and directed the Management to continue the same. Thus the Management has been paying bonus at the aforementioned rate till the year 1964.

The allegation of the Management that the annual bonus is being paid as an ex-gratia payment or as a goodwill bonus is a baseless babble since bonus has become customary and a part of the service conditions of the workmen. The Union concluded with a prayer that their contentions may be upheld and an award passed accordingly.

10. The Mineral Companies Staff Association in their replication has contended as follows:—

Since 1947 a bonus formula was evolved by the decision of "Bijili Award" and bonus was paid to the employees of F.X. Pereira & Sons (Priv.) Ltd., up to 1956, by the then Management and from 1956, by the Government without any fail. The Bijili award ordered payment of bonus at the rate of 25 per cent of the basic wages and 15 per cent of the dearness allowance. But from 1958 as per the memorandum of settlement arrived at by the Mineral Industries Labour Relations Enquiry Committee the bonus was revised and paid at the rate of 25 per cent of the basic wages and 20 per cent of the dearness allowance which is still in force. The contention of the Management that there was no bonus formula in vogue in the concern is incorrect. Further bonus is paid in this concern with a view to compensate and make up the deficiency in wages and it is a fact that since 1954 there was no revision of wages and this customary bonus has formed a part of the wages and has become a condition of service. If the contention of the Management is that bonus was paid in order to purchase

industrial peace there is no reason why the Management should change it at present and create industrial unrest and chaos.

The Union continued, fully endorsing all the facts affirmed by the first Union.

11. In the rejoinder submitted by the Mineral Watchmen and Tallys Union it was emphatically asserted that the conception of bonus accepted by the industrial establishment is that the bonus is deferred wages.

12. The Mineral Workers Union has also submitted its rejoinder in which they have raised similar contentions as that of the Watchmen and Tallys Union.

13. The T.C. Mineral Workers' Congress, viz., the 6th Union, submitted their rejoinder in which they have fully endorsed all the affirmations stated in the 1st and 2nd Union.

14. The case came up for evidence and the Unions examined WW1 to WW3 and marked Exts. W1 to W3 and closed their evidence. The Management examined W1 and marked Exts. M1 and W4 and closed their evidence. The case was thereafter finally heard.

15. WW1 is Shri G. Raghavan Nair, factory worker, F.X.P. Minerals, Chavara. His deposition can be summarised as follows:—

"I am working in F.X.P. Minerals since 25 years. I am the Joint Secretary of the Travancore Mineral Workers Union and Factory Committee Convener of the same. F.X.P. Minerals is now under the control of the Collector, Quilon, who has taken possession of the concern under the Revenue Recovery Act and is now carrying on under his authority. We have received bonus in the year 1965 at the rate of 20 per cent of the total emoluments. This bonus was given to us in the year 1966. But we were getting bonus before 1965 at the rate of 25 per cent of the basic wages and 20 per cent of the D.A., continuously for a good number of years. The present change has been introduced by the Management on the basis of Bonus Act. We are demanding bonus as per the custom prevalent in the concern. The Collector is carrying on this concern for the recovery of the royalty due to the Government from the original company. This matter is even now pending as a dispute and when this dispute is settled the concern has to be returned to the original Company."

In the cross-examination he has continued as follows:—

"The dispute between M/s. Pereira and Company and the Government is pending before the civil court. I have never come across any agreement between F.X. Pereira and Government till now. Bonus was paid at the rate of 25 per cent of the basic wages and 20 per cent of the D.A., on the basis of an agreement entered into between the Management and the various Unions in the year 1959. The bonus received by us in the year 1965 is under protest and the protest has been intimated to the Management before the receipt of bonus."

16. WW 2 is Shri G. M. Faria, the Secretary, Mines and Minerals Staff Congress, Chavara. The summary of his deposition is as follows:—

"I am the General Secretary of the Mines and Mineral Staff Congress, Chavara and my Union represents a majority of the workers in the concern. I have got 34 years experience with regard to the conditions of service and the amenities enjoyed by the workmen in the concern. Bonus is paid in the concern irrespective of profit and loss and is given on the basis of deferred wages. The bonus is thus paid on the basis of tripartite agreements and awards. In the year 1951 as per the decision of the tripartite committee convened by the Regional Labour Commissioner, bonus was paid at the rate of 16-2/3 per cent. In the year 1955 as per the decision of the conference convened by the Industries Minister of T.C. State, bonus was paid at the rate of 20 per cent of the total emoluments. In the year 1958 as per the decision of the Mineral and Industrial Labour Relations Enquiry Committee, bonus was paid at the rate of 25 per cent of the basic wages plus 20 per cent of the D.A. In the year 1964 in the arbitration award of Shri G. S. Pillai it was ordered that bonus must be paid at the rate of 25 per cent of the basic wages plus 20 per cent of the D.A. and in the said year it was paid accordingly. Thus for the employees of the F.X.P. Minerals, payment of bonus has become a permanent amenity and a service condition. The Government is running the concern at present. Ext. W 1 is the letter sent by the Government

of the Union in connection with the gratuity scheme to be enforced in the concern. In Ext. W 1 the Deputy Secretary to Government has signed by order of the Governor. Ext. W 2 is a letter sent from the Government to the Union showing that the concern is run by the Government as a Government concern. Ext. W 3 is a letter sent by the Manager to the Unions stating that the Management is expecting sanction from the Government for payment of the annual bonus for the year 1963. The appointment and promotion of workers in F.X.P. Minerals are done only by the sanction of the Government. Bonus was paid in F.X.P. Minerals for the calendar year beginning from January and ending by December. The bonus for 1965 was paid on the basis of the financial year. But it is our prayer that we have to get bonus at the rate at which and in the manner in which it was given previous to the year 1965. We affirm that the F.X.P. Minerals is a Company run by the Government, that Bonus Act is not applicable and that we are entitled to get bonus as in the previous years."

In the cross-examination he has continued as follows:—

In the F.X.P., bonus starting from the year 1946 was paid from the year 1949. The bonus was paid irrespective of profit and loss. Bonus was paid first on the basis of "Bijli award". It was also an arbitration award. We have not placed any demand before the Management stating that we are entitled to get living wages and that we are not getting living wages at present. This factory was taken by the Government in the year 1956. The Committee formed in the year 1958 under the banner of "Mineral Industries Labour Relations Enquiry Committee" did not continue after the said year. In the sister concerns like T.M.P. Ltd., and Hopkins and Williams bonus was never paid on the basis of profits. We have never demanded bonus on the basis of profits. In F.X.P. there is a Standing Order. In the arbitration award of Mr. G. S. Pillai, although the wage scales were not revised those people who were getting hundred rupees were given an additional 5 rupees and those who were getting more than hundred rupees were given an additional 7-1/2 rupees. We are demanding bonus at the rate of 25 per cent of the basic wages and 20 per cent of the D.A., on the basis of deferred wages.

17. WW 3 is Shri M. Kunjukrishna Pillai, who is a fitter in F.X.P. Minerals. He has deposed as follows:—

"I have got 14 years service in the concern. I am getting bonus irrespective of profit or loss incurred by the Company. Since the last ten years there was no revision of our wages and the wages paid to us at present are too meagre and thus it has become impossible to carry on life without the bonus that is being given to us. The policy of this Company is being decided by the Industries Department of the Government."

In the cross-examination he has deposed as follows:—

"We are demanding bonus from the Company on the basis of deferred wages and our Union has never raised the claim of bonus on the basis of profit. There was no revision of wages pursuant to G. S. Pillai's award in 1964. An additional payment was made as per the award. The wages given in F.X.P. Minerals are much lesser than the wages given in F.A.C.T., Rare Earths and Aluminium Factory. No. 2 Union is my Union which is working in the concern since a good number of years.

18. MW 1 is Shri K. P. S. Nair, who is the Manager of F.X.P. Minerals, Chavara. His deposition can be summarised as follows:—

"I have become the Manager of F.X.P. Minerals by the end of 1965. This concern has been taken by the Government in the year 1956 and is carried on by the Government. The certified Standing Orders of the Company governs the conditions of service of the workmen in the concern. The Manager and the Works Manager in the concern are governed by the K.S.R. The permanent lien of these people are in the Government. We have been paying bonus to the workmen in this concern. In 1964 bonus was paid at the rate of 25 per cent of basic wages and 20 per cent of the D.A. In 1965 bonus has been declared at the rate of 20 per cent of the total emoluments. This was done as per the provisions of the Payment of Bonus Act. The bonus thus offered was accepted by some of the workmen. There was no bonus formula in force in the concern. No Union has ever placed a demand that since they are not getting living wages they should be given bonus on the basis of profits. The lowest paid employee in the concern is now getting Rs. 100. The present wages given to the workmen

in this Company is living wages (elicited as an answer to a leading question). The wages in this concern compare favourably with comparable concerns. Bonus was paid previously in the concern on the basis of ex-gratia payment or goodwill bonus. The aim was to establish industrial peace. The settlement, dated 17th March, 1959, arrived at in the conference held by the Minerals Industries Labour Relations Enquiry Committee is marked as Ext. M 1. The agreement as per Ext. M 1 regarding bonus, was only meant for the year 1958. There is a difference between other industrial units carried on by the Departments of Government and the F.X.P. Minerals. The employees in those concerns are appointed by the Public Service Commission and their terms and conditions of service are governed by K.S.R. They are workshops, production-cum-training centres etc., under the Industries Department and the various poultry units carried on under the veterinary unit. F.X.P. Minerals is giving royalty for the production of minerals. The royalty is on the basis of between 5 and 7 per cent of the selling price. F.X.P. Minerals is a commercial concern which is run by the Government. We are ready to pay bonus as per the provisions of the Bonus Act."

The learned representatives of No. 1 and No. 2 Unions cross-examined this witness at length. The summary of the cross-examination is as follows—

"I have read all the available agreements and awards entered into by the Company previously on the question of bonus. I have also read "Bijli award" and G. S. Pillai's award and also Ext. M 1 settlement. G. S. Pillai's award is marked as Ext. W 4. I do not remember to have read the agreement entered into in the year 1951 before the Regional Labour Commissioner. In Ext. W 4 Arbitrator Shri G. S. Pillai has directed the payment of bonus on the basis of the formula in existence, viz., 25 per cent of the basic wages and 20 per cent of the D.A. The difference in the rate of payment and the mode of payment has been introduced by the Company pursuant to the Bonus Act. The Government has given us sanction to introduce this change. Although the provisions of K.S.R. are not applicable to the employees other than the Manager and the Works Manager, the rate of batta given to those workmen going out for work is based on the provisions of the K.S.R. as per the instruction of the Government. I have not issued notice to the Unions for the change introduced in the payment of bonus, but I have informed them orally and notice has been exhibited in the Notice Board also. From 1958 to 1964 bonus was paid at the rate of 25 per cent of basic pay and 20 per cent of D.A. The payment of bonus on these rates cannot be considered as a formula. Royalty is paid to Government on the basis of the quantity of the minerals produced. There is no record to show that bonus was paid in the F.X.P. Minerals on the basis of ex-gratia payment or goodwill."

In the cross-examination by the Union No. 2 the witness has deposed as follows:—

Only because of the advent of the Bonus Act, the rate of bonus was changed in the year 1965. There is no Director Board or Managing Board for the concern. If the Manager is convinced that there must be a revision of wages, the wages will be revised with the sanction of the Government.

In the re-examination as an answer to a leading question he has deposed that there was no bonus formula in vogue during the period of Ext. W 4.

19. The learned counsel for the Management and the learned representatives of the Unions argued their cases succinctly and the learned counsel for the Management and the learned representatives of the Minerals Companies Staff Association and the Mines and Minerals Staff Congress, submitted their arguments notes also.

20. The learned counsel for the Management in his arguments has contended that bonus is not deferred wages. He has cited the rulings of the Supreme Court reported in AIR 1955 SC 170, AIR 1958 SC 153 and AIR 1959 SC 676 to substantiate his case. His next point was that there was no bonus formula as alleged by the Union in existence in the establishment and bonus was paid only to purchase industrial peace. From 1958 onwards bonus is paid at the rate of 25 per cent of the basic wages and 20 per cent of the D.A., upto the year 1964. When the payment of Bonus Act came into existence in the year 1965 it was the bounden duty of the Management to pay bonus as per the provisions of the Payment of Bonus Act and so the Management has offered bonus at the rate of 20 per cent of the total emoluments and converted the calendar year into financial year as far as payment of bonus is concerned. This action of the Management is based on the grounds that

the payment of bonus made during 1953 to 1964 was not on the basis of festival bonus or customary bonus, but was only on the basis of ex-gratia payment or goodwill bonus. According to the learned counsel the payment of bonus at a uniform rate made for a few years is only fortuitous. He has asserted that the claim of the Union that the payment of bonus during the past has become a customary formula and that it has become a condition of service of the employees is untenable and incorrect. Customary bonus is always connected with some festival of importance. To substantiate this point the learned counsel for the Management has cited the rulings of the Supreme Court reported in 1964 (2) LLJ 109, 1962 (1) LLJ 405, AIR 1960 SC 886 and 1961 (2) LLJ 694.

21. In the 1964 (2) LLJ 109 ruling their Lordships of the Supreme Court have held that payment of bonus as an implied condition of service in a case where the rate of payment was not uniform could be established only if the payment was proved to have been made in connection with some festival. It was observed as follows:—

"Where the payment is connected with a festival it is possible to infer that there is an implied condition to pay something at the time of festival, even though the evidence disclosed that in previous years payment had not been made at a uniform rate. Hence it is clear that such implied condition of service could be inferred where the rate of payment was not uniform only when such payment was obviously connected with some festival. In other words, it would be impossible to infer an implied condition of service where such payment has not been uniform in the past unless such payment can be connected with some festival."

In the 1962 (1) LLJ 405 ruling Their Lordships of the Supreme Court were dealing with a case where a Company was paying in addition to the Pooja bonus a closing bonus every year after the accounts of the previous year were finalised. Such payment was made every year for nearly ten years at a uniform rate and this payment was not connected with any festival. The payment of the said closing bonus was done by the Company during the period when they were not incurring any loss. But on the year in question the Company reduced the quantum of such closing bonus, but the workmen demanded the same quantity of closing bonus on the basis of an implied condition of service. Their Lordships have observed in this case as follows:—

"... Taking therefore all the circumstances into account, it appears that closing bonus has been paid on the basis of the trading results of the previous year and depended upon the profits earned in the previous year. In the circumstances, it cannot be held that one month's pay as closing bonus is payable as an implied condition of service irrespective of the profit made by the appellant. It seems to have been of the nature of profit bonus, even though it may have been paid at a uniform rate for ten years."

Thus the claim for closing bonus of the workmen was rejected by Their Lordships of the Supreme Court. In 1961 (2) LLJ 694 ruling, Their Lordships of the Supreme Court was dealing with a case which has no bearing on the facts of the instant case. In that case Their Lordships set aside the award of the Industrial Tribunal granting Pooja bonus to the workmen employed in a Scientific Research Organization on the basis that similar establishments were paying pooja bonus to similar workmen. The 1960 AIR ruling in a Supreme Court ruling wherein Their Lordships of the Supreme Court have held that bonus made regularly as ex-gratia payment cannot be considered as implied term of service. It was observed that,—

"Where payment of bonus was made ex-gratia uninterruptedly from 1942 to 1952 three times a year to the clerical staff and four times a year to the subordinate staff, and the employees also accepted it as ex-gratia bonus, the payment of bonus cannot be held to be a term of service on the basis of an implied agreement except in cases of particular employees where it was made an express term of service."

22. With regard to the first point stressed by the learned counsel for the Management, that bonus is not deferred wages, even the learned representatives of the Unions have no objection. Although WW2 and WW3 have deposed in their sworn statements that bonus was paid on the basis of deferred wages this proposition was not propagated and pressed by them during their arguments and in their argument notes respectively. Of course, the rulings cited by the learned counsel for the Management have declared that bonus cannot be considered as deferred wages and since the Unions do not oppose the same the point is set at rest.

23. With regard to the assertion of the learned counsel for the Management that the bonus made was only as an ex-gratia payment or as a goodwill bonus the learned representatives of the Unions repudiated the same with vehemence. Even MW1 in his cross-examination has admitted unambiguously that there was no record to show that the payment of bonus in F.X.P. Minerals was considered as an ex-gratia payment or goodwill bonus in the past. He has admitted that every year the payment was made with the permission of the Government. The learned representatives of the Unions affirmed that the payment of bonus made by the establishment must be considered as customary payment of bonus on an accepted formula. It was pointed out that the introduction of 25 per cent of the basic wages and 20 per cent of D.A. as annual bonus was made by Ext. M1 settlement arrived at between the Mineral concerns of Chavara and the Unions under the auspices of the Mineral Industries Labour Relations Enquiry Committee. In Ext. M1 it is clearly stated as No. 1 in terms of agreement that bonus at the rate of 25 per cent of the basic wage and 20 per cent of the Dearness Allowance earned, shall be paid for the year 1958 as enhanced bonus for workers who are already in receipt of annual bonus. Therefore the learned representatives pointed out that the bonus paid is annual bonus which was in vogue even before 1958 in the establishment and not goodwill bonus or bonus paid on the basis of ex-gratia payment. With regard to the contention of the Management that Ext. M1 settlement was only for an year, the learned representatives of the Unions asserted that even if the agreement was for an year it was continued for a period of seven years and in the year 1964 the arbitration award of Shri G. S. Pillai has upheld the same as the existing bonus formula in the establishment. Ext. W4 is the portion of the arbitration award of Mr. G. S. Pillai where the arbitrator has dealt with the question of bonus. The learned arbitrator has stated as follows:—

"No case has been made from the workmen side by letting in any evidence for an enhancement of bonus. I do not therefore find any reason to interfere with the existing bonus formula. Hence I decide that the bonus so far paid as per the existing formula is in full settlement of the claims of the workmen and that bonus should continue to be paid on the basis of the existing formula hereafter also."

From the afore-mentioned portion of the award it is abundantly clear that the workmen were demanding an enhanced bonus over and above 25 per cent of the basic wages and 20 per cent of dearness allowance before the arbitrator and since the workmen could not substantiate their claim by adducing cogent evidence the learned arbitrator has decided not to interfere with the existing bonus formula. He has also directed the Management to pay bonus as per the existing formula thereafter also. In the light of these observations of the learned arbitrator it is only just and reasonable on my part to come to the conclusion that there is an existing formula in the establishment in the matter of payment of bonus and that is 25 per cent of basic wages and 20 per cent of dearness allowance as annual bonus to the workmen as per their annual earnings. The allegation of the Management that no such formula existed cannot be countenanced for a moment. If they had such a contention they could have raised the same before the learned arbitrator or even could have agitated against the arbitration award thereafter in any proper forum. Now, it is highly belated that the Management should raise such an objection against the arbitration award. Therefore the points now made clear are that the establishment was paying annual bonus at the rate of 25 per cent of the basic wages and 20 per cent of the dearness allowance of the annual earnings of every workmen from the year 1958 upto the year 1964. The award was passed by the arbitrator on 30th November 1964. The direction in the award is to continue the payment of bonus on the basis of existing formula thereafter, so that the objection of the Management against the said payment in the year 1965 without even raising a little finger against the arbitration award is utterly baseless and without any bonafides.

24. It is at this juncture the rulings cited by the learned counsel for the Management have to be taken into consideration. The ruling reported in 1964 (2) LLJ 109 is a recent ruling cited by him. I have cited the observations of their Lordships of the Supreme Court in that ruling, already. On a careful study of the said observations of their Lordships of the Supreme Court it is clearly seen that payment of bonus must be considered as an implied condition of service if the payment was made at a uniform rate for a number of years irrespective of profit or loss. Their Lordships have been observing that if it is not uniform then it must be connected with some festival and in the matter of bonus paid on the basis of festivals it may be considered to be customary even if uniform rate of payment is not made. In 1962 (1) LLJ 405 ruling also, Their Lordships of the Supreme Court observed that "payment of bonus cannot be considered as customary if it is based on profits made by the establishment" and held that payment of

"closing bonus" cannot be considered as an implied condition of service since it was paid in the nature of a profit bonus, although it was paid at a uniform rate for ten years. In the light of the rulings and my discussions above, I hold that the payment of bonus made by the F.X.P. Minerals at a uniform rate of 25 per cent of basic wages and 20 per cent of the D.A., of the annual earnings of every workman from the year 1958 to 1964 must be considered as payment of annual bonus based on a customary formula as shown above irrespective of profit or loss.

25 The learned counsel for the Management argued thereafter that even if a formula existed, the formula and all that went with it has now given way to the provisions of the Payment of Bonus Act. He has continued that the Act extends to the whole of India and payment of bonus in India is governed by a statute and a claim for payment of bonus cannot be thought of, apart from the Act. He has also cited the observations of the Industrial Tribunal, Maharashtra in the ruling reported in 1966 (2) LLJ 764, wherein the learned Tribunal has declared that the Act covers the entire field of bonus payment in the industry, that if the Act expressly confines the obligation of paying bonus with certain limits it has to be respected and that the units it has exempted cannot be made to pay bonus under any other law or enactment. Therefore according to him if the Act does not apply as per Sec 32(iv) of the Payment of Bonus Act then no claim for bonus of any kind or nature could be sustained. Hence a claim for bonus cannot be sustained side by side with a contention that the payment of the Bonus Act is not applicable to the employees employed in the instant concern. According to him the contention that Payment of Bonus Act does not apply to the employees of the instant concern is suicidal to the very claim for bonus. He has also asserted that Sec 32(iv) of the Payment of Bonus Act only speaks of such establishments carried on by or under the authority of the State Government which were not paying bonus to its employees previous to the enactment of the Act and not to such establishments which were paying bonus. The learned counsel has thereafter pointed out that Sec 34(1) which has not been struck down by the Supreme Court as was done in the case of Sec 34(1), supersedes and renders nugatory any other law for the time being in force the terms of any award, agreement, settlement or contract made before 29th May 1965. According to him this aspect only adduce strength to the position taken by the Management, viz, the bonus formula, agreement and awards set up by the Unions are not in force now.

26 The learned representatives of the Unions met the above arguments of the learned counsel for the Management by asserting that the establishment falls under the exemption under Sec 32(iv) unambiguously. Sec 32(iv) reads as follows —

"32 Act not to apply to certain classes of employees.—Nothing in this Act shall apply to—

- (i)
- (ii)
- (iii)
- (iv) employees employed by an establishment engaged in any industry carried on by or under the authority of any department of the Central Government or a State Government or a local authority"

According to the learned representatives of the Unions, F.X.P. Minerals is an establishment engaged in the mines and mineral industry which is carried on by the Industries (G) Department of the Government of Kerala. They have pointed out Exts W1 and W2 documents to substantiate their claim. Ext W1 is an order issued by the Government of Kerala with reference to the gratuity scheme for the employees of F.X.P. Minerals, Chavara. This order is seen to have been issued by the Deputy Secretary to the Government in the Industries (G) Department. Ext W2 is a letter sent by the Secretary to the Government of the Industries (G) Department to the Secretary, Mines and Mineral Staff Congress, Chavara. In Ext W2 letter the Secretary has unambiguously affirmed that the factory is Government owned and as such the Government have the right to fix the service conditions of the employees in the concern etc. Ext W3 is a letter sent by the Manager-cum Engineer of the F.X.P. Minerals, Chavara, to the Secretary Mines and Minerals Staff Congress stating that, as is usual the payment of bonus can be effected only after getting necessary orders from the Government, which are awaited. He has also pointed out that he is not against the employees getting their annual bonus at the usual rate at the earliest opportunity. Ext W3 thus establishes that the Government is carrying on an controlling the industry and the employees are given annual bonus at a uniform rate. Further, MW1 the Manager of F.X.P. Minerals, Chavara has unambiguously affirmed even in his

chief examination that the Government has taken over the F.X.P. Minerals even as far back as 1956 and is now carrying on the same. The witnesses of the Unions have uniformly asserted the same. Considering all the aforementioned documentary evidence and the oral evidence of both the parties the contention of the Unions that the factory is owned, controlled and carried on by a Department of the State Government cannot but be accepted. Therefore F.X.P. Minerals, Chavara is indisputably exempted from the provisions of the Payment of Bonus Act as per the provisions under Sec. 32(iv) of the Payment of Bonus Act, 1965.

27. The reference of the learned counsel for the Management to Secy. 34(i) will not help him even to the smallest extent as far as his contentions are concerned. Of course, Sec. 34(i) provides mandatorily that the provisions of this Act shall have effect notwithstanding anything inconsistent therewith contained in any other law for the time being in force or in the terms of any award, agreement, settlement or contract of service made before the 29th May, 1965. But it is clear that this section refers to only those establishments which are not exempted by the Act. To use the words of the learned counsel for the Management, "the provisions of Sec. 34 will apply to all industrial establishments in the whole of India", except those which are exempted under Sec. 32.

28. The ruling of the Industrial Tribunal, Maharashtra is neither binding nor is apt to the occasion.

29. Therefore it is only just and reasonable on my part to come to the conclusion that the F.X.P. Minerals, Chavara is a factory which is exempted under Sec. 32(iv) of the Payment of Bonus Act and so the provisions of the Payment of Bonus Act will not apply to the employees employed in the establishment.

30. The contention of the learned counsel for the Management that if the Act would not apply then the employees are not entitled to get any bonus, is without any substance and so cannot be countenanced, especially when F.X.P. Minerals was paying bonus to their workmen as per a customary formula at a uniform rate, irrespective of profit or loss, for a number of years. Therefore the employees in F.X.P. Minerals, Chavara, are entitled to get the quantum of bonus for the year 1965 and thereafter, as per the existing customary formula, viz., at the rates of 25 per cent of basic wages and 20 per cent of dearness allowance of the annual earnings of the workmen concerned, since the Payment of Bonus Act, 1965 (21 of 1965) is not applicable to them.

31. Thus I pass my award in terms specified above and this award shall come into force on the expiry of thirty days after its publication in the Gazette of India. Alleppey, 31st August 1967.

(Sd.) K. P. M. SHERIFF,
Industrial Tribunal.

APPENDIX

Witness examined on the Management's side:

MW1 Shri K. P. S. Nair.

Witnesses examined on the Workmen's side:

WW1 Shri G. Raghavan Nair.

WW2 Shri Ferial.

WW3 Shri M. Kunjukrishna Pillai.

Exhibits marked on the Management's side:

Ext. M1. Copy of a memorandum of an interim settlement arrived at between the Mineral Concerns of Chavara and the Unions, dated 17th March 1959.

Exhibits marked on the Workmen's side:

Ext. W1. Copy of a Government Order G.O.MS. No. 602 dated 7th July 1959.

Ext. W2. A letter from the Government of Kerala, Industries 'G' Department to the Secretary, Mines and Minerals Staff Congress, Chavara dated 12th September, 1959.

Ext. W3. A letter from M/s. F.X.P. Minerals, Chavara to the Secretary, Mines and Minerals Staff Congress, Chavara dated 25th February, 1964.

Ext. W4. Paragraph 30 of Shri G. S. Pillai's Award.

(Sd.) K. P. M. SHERIFF,
Industrial Tribunal
[No. 24/35/66-LR.I.]

S.O. 3451.—In pursuance of section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the Industrial Tribunal, Calcutta, in the industrial dispute between the employers in relation to the Calcutta Port Commissioners, Calcutta and their workmen which was received by the Central Government on the 15th September, 1967.

CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL, CALCUTTA

REFERENCE NOS. 136, 137 AND 140 OF 1966

PARTIES:

Employers in relation to the Commissioners for the Port of Calcutta,
AND
Their workmen.

PRESENT:

Shri S. K. Sen—Presiding Officer.

APPEARANCES:

On behalf of Employers—Shri G. V. Karlekar, Chief Labour Officer.

On behalf of Workmen—Shri Makhan Chatterjee, for Port Shramik Union,
Shri S. Kar, for National Union of Port Trust Employees.

STATES: West Bengal

INDUSTRY: Port & Dock.

AWARD

By Order No. 28/22/65-LR-IV, dated 9th April 1965, the Government of India referred for adjudication six industrial disputes existing between the employers in relation to the Commissioners for the Port of Calcutta and their workmen represented by the Calcutta Port Shramik Union. The issues or subject matters of the disputes are mentioned in the following schedule:

"1. Whether the demands of the workmen for—

- (a) revision of the consolidated rates of overtime payable to the crews of Pilot Vessels, Dredger, Despatch and Light Vessels, Survey and Research Vessels and attached launches and shore stations, etc.
- (b) Grant of weekly off day with pay and consolidated allowance to the crews of the vessels referred to in (a).
- (c) liberalisation of the scales of provisions supplied to the crews of the vessels referred to in (a),

are justified or not. If so what should be the relief?

2. Whether the demand of the workmen attached to the Harbour Crafts and berthing establishments under the Harbour Master including Mooring crew and the operational staff under the Mooring Master for fixed recess hours and payment of overtime for work during such recess hours instead of the present basis of variable recess, and

Whether the demand of the workmen attached to Harbour Crafts including Ghat Serang and berthing establishment under the Harbour Master for payment of overtime for delay in relieving from duty are justified or not. If so, what should be the relief?

3. Whether the demand of the workmen for revision of the system of payment of waiting charges as incorporated in the Revised Incentive Piece-rate Scheme, 1964 is justified or not. If so, what should be the relief?

4. Whether the demands of the workmen for—

- (a) abolition of the system of heading cargo at Kantapukur and Coal Dock, and
 - (b) payment of 'heading allowance' pending abolition of the system of heading,
- are justified or not. If so, what should be relief?

5. whether the demand of the workmen for compensation by grant of a days' addition gross wage in the event of a festival holiday coinciding with the weekly off day is justified or not. If so, what should be the relief?

6. Whether the demand of the workmen for fixation of adequate compensation for loss of personal effects arising out of accidents to the crafts to which the workers are attached is justified or not. If so what should be the relief?"

2. Shri L. P. Dave was originally in seisin of the case and had fixed 20th December 1965 for hearing. On that day Shri G. V. Karlekar for the employers filed an application for adjournment stating that similar issues were involved in two other reference cases and that it would be convenient to take up all the three cases together. Shri M. Chatterjee representing the Port Shramik Union and Shri S. Kar representing the National Union of Port Trust Employees, agreed that it would be convenient if the three cases were heard together. Accordingly the hearing was adjourned *sine die*. It may be mentioned that the National Union of Port Trust Employees, although not mentioned in the Reference Order No. 28/22/65-LR-IV, had filed an application before the tribunal on 9th June, 1965 for being added as a party, and by an order dated 31st July, 1965 Shri Dave held that the National Union of Port Trust Employees should also be allowed to represent the workers' case in the Reference and directed the union to file its written statement. This reference case was transferred to me by Government Order No. 28/22/65-LR-IV, dated 22nd November, 1966 and was numbered as Reference Case No. 136 of 1966. Out of the two other cases mentioned above, one Reference was made by Order No. 28/38/65-LR-IV, dated 28th May, 1965. Therein the employers are mentioned as the Commissioners for the Port of Calcutta and the representative of the workmen is mentioned as the National Union of Port Trust Employees. The subject matter of the dispute is the same as the matter mentioned in item 1(c) of the Reference Case No. 136 of 1966. This case was also fixed for hearing before Shri L. P. Dave on 20th December, 1965 and was on that day adjourned *sine die* on the prayer for joint hearing of the three cases. This Reference case was transferred to me by Government Order No. 28(22)/65-LRIV dated 22nd November, 1965 and was numbered as Reference Case No. 137 of 1966. The third case was referred by Order No. 28/35/65-LRIV, dated 12th October, 1965. The dispute is mentioned as a dispute between the Commissioners for the Port of Calcutta and their workmen represented by the National Union of Port Trust Employees the subject matter is identical with part 1 of item (2) of Reference Case No. 136 of 1966. This case was not ready for hearing before Shri Dave by 20th December, 1965, and before a date was fixed for hearing before him the case was transferred to me by Order No. 28(22)/65-LRIV, dated 22nd November, 1966 and was numbered as Reference Case No. 140 of 1966.

3. The actual hearing of the three cases has occupied 20 days. The Calcutta Port Shramik Union examined 30 witnesses; these witnesses were examined on 18th, 19th and 20th January and 17th, 18th and 22nd February, 1967. The National Union of Port Trust Employees examined 17 witnesses who were examined on 2nd and 3rd May, 1967. The Commissioners for the Port of Calcutta examined 14 witnesses on 4th, 5th and 6th May, 1967 and on 26th, 27th and 28th June, 1967. Six days were taken up in arguments, namely 29th and 30th June, 1st and 3rd July and 16th and 17th August, 1967.

4. The Calcutta Port employs nearly 40,000 Officers and workmen belonging to various categories. The work is divided into a number of departments. As observed by Shri P. C. Choudhury, I.C.S., in his report on Port and Dock Workers, 1957, the departments may be divided into five main groups, namely, Marine, Engineering, Traffic, Administrative and Welfare. The administrative departments are the Secretary's department, the Chief Labour Officer's department, the Legal Adviser's department, the Land Manager's department, the Audit and Accounts department and the Stores Department. In Calcutta the Welfare department is known as Medical Officer's department. The Engineering Department in Calcutta comprises the Engineering department, which is also in charge of the permanent way of the Port Commissioners' Railways, and the Chief Mechanical Engineers' Department. The Traffic department deals with cargo handling and also with the running of Port Commissioners' railways. The Marine department was previously known in the Calcutta Port as the Deputy Conservator's Department. The Marine department is particularly important for the Calcutta Port, because the Calcutta Port is a river Port situated on a tidal river, the Hooghly, and the jurisdiction of the Port extends from the docks in the Port area to Sand-heads in the South at the distance of about 126 miles and to half a mile north of the junction of the Jalangi river and the Bhagirathi river, which is at a distance of 80 miles from the Port. The navigable channel of the river has to be maintained by constant dredging, surveying, fixing and maintaining navigational marks including lighted buoys and lighted markings the department also maintains a light-house at Saugor island and three light ships at the estuary and

various tidal semaphores to facilitate navigation during day and night. For this reason, as pointed out by Shri P. C. Choudhury, the Marine department staff of Calcutta Port is about three times the staff of the Marine department of the Bombay Port, even though the traffic handled by the Bombay port is recent years has become higher than that in the Calcutta Port.

5. Of the six issues for decision in these cases, three of the issues, Nos. 1, 2 and 6, relates to employees of the Marine department. Issues Nos. 3 and 4 relate to a section of the Traffic department, i.e., Port Commissioners' labour gangs for loading and unloading cargo. Issue No. 5 is a general issue.

6. *Nature of work in some sections of the Marine Department.*—The Director, Marine, previously known as the Deputy Conservator (the Port Commissioners being the Conservator of the Port and its approaches) is in over-all charge of the Marine Department. This department is divided into a number of sections, Pilot vessels are under Port Pilotage establishment, of which the chief officer is the Harbour Master, River, previously known as the Port Pilotage Officer, Dredgers and Despatch vessels are under Dredger and Despatch Service section; Light vessels and Saugar light-house are also controlled by this section. River Survey vessels and Research vessel and shore stations like Hooghly Point station and various Semaphores and Sounding party stations are under the River Survey section of which the officer-in-charge is known as the River Surveyor. The crew of the above mentioned vessels and shore stations, including attached launches, have to be away from Calcutta Port for the greater part of each month, and the crew of some vessels for months together. Issue No. 1 concerns the crew of such vessels and shore stations. These sections, apart from pilotage, are responsible for the maintenance of the approaches of the Port in a safe and navigable condition; they must not only keep the channel navigable but keep it readily recognisable by maintaining lighted buoys and other navigational marks. At the Port itself, ships must be moored and unmoored in the river, led into the docks and berthed, and taken out again; that work is in charge of the Mooring Master and the Dock Master, who are under the overall control of the Harbour Master, Port, Heaveup boats, Hawser boats and anchor vessels are under the Mooring Master's section; that section also keeps some batches of mooring crews to help foreign vessels to moor or unmoor; the Ghat Serang's office which prepares the daily programmes for mooring and unmooring is also under the control of the Mooring Master. In the Dock Master's section, there are tugs and launches, jolly boats and motor boats and dock laskars. Issue No. 2 concerns the crew and establishment under the Mooring Master and the Dock Master. The Engineering Superintendent's section controls the crew and officers on the engine side both of vessels which go down the river and the vessel's working in the Port. The engine side crew are also concerned with the two issues. In order to appreciate the question raised in issues 1 and 2, it is necessary to set out briefly the nature of work done in the aforesaid sections of the Department, and by the officers and the crew of the various vessels and stations.

7. *Pilot vessels.*—The Calcutta Port Commissioners have two modern pilot vessels, the Sagar and the Samudra. The working of Pilot vessels has been described by 2 witnesses examined for management, namely MW-4 A. S. Nayyer and MW-9 M. P. S. Sodhi and 3 witnesses examined on behalf of the workmen, namely PW-1 Anil Kumar Das, PW-25 Bimal Ch. Sen Gupta and PW-42 Sukumar Chowdhury. The new Pilot vessels Sagar and Samudra are air conditioned and they carry two motor boats each as against rowing boats which were carried by old Pilot vessels. Each pilot vessel normally remains for 16 days at Sandheads at one stretch and 12 days in Calcutta Port, the journey occupying one day each way. When at Sand-heads the motor boats attached to the pilot vessel are used for carrying the pilots from the pilot vessel to an incoming ship or from an outgoing ship to the pilot vessel. On the average 9 boating trips have to be made per day for the purpose. This is the primary work for which Pilot vessels are maintained. When at Sandheads, the normal working hours of the crew are from 6 a.m. to 4 p.m. with recess for break-fast from 9 a.m. to 10 a.m. and for lunch from 1 p.m. to 2 p.m.; boating may have to be done outside these normal hours or at night, but if there is excessive boating done in a particular night, the crew are given the previous day off if the boating was anticipated or the subsequent day off if it was not anticipated. 4 members of crew on the deck side go in a motor boat apart from the Engine driver. In a pilot vessel there are 22 laskars, 3 bhandaris, 1 cassab, 4 seacunnys, one tindal, one serang and 1 carpenter and 2 topas on the deck side apart from the Salgon staff, and 2 motor boat drivers, 1 bhandari, 1 cassab, 7 greasers, 1 electrician, 1 engine room servant and 1 serang on the Engine side. The bhandari does cooking for the crew and

is in charge of stores required for cooking; the cassab is in charge of ship's stores required for maintenance and running repairs. A topaz is a sweeper. Of the 4 seacunnys on the deck side 3 seacunnys do duty—steering the ship—by rotation, 4 hours on and 8 hours off and the 4th seacunny does only boating work. At the time of hoisting or lowering the motor boat, which is done by mechanical process, the entire crew turns out but the services of only 10 or 11 men are actually required. There is also watch kept throughout the day and night; there being men specially deputed for the purpose. The watch consists of 2 men one of whom remains on the bridge and one in the Smoke room. They also do duty 4 hours on and 8 hours off, so that 6 men are required for the watch duty. Those who are on watch duty are not ordinarily required to do other work except in emergency. Except for the seacunnys and watchmen and motor drivers who do their specific duty, the remaining crew members on the deck side do day duty or maintenance duty between 6 a.m. and 4 p.m. Normally maintenance work consists of cleaning the deck, chipping and painting the places where there is rust and scrubbing and washing the deck. This maintenance work is not done beyond the normal duty hours of 6 a.m. to 4 p.m. On Saturdays, the day duty is done until 1 p.m. and on Sunday upto 10 a.m. The Pilot vessel usually arrives at Calcutta Port on a Thursday and the crews get 2 Sundays in Calcutta every month. When at Port the programme is, day duty from 7 a.m. to 4 p.m. with 2 breaks of one hour each for meals on week days, 7 a.m. to 1 p.m. on Saturdays and 7 a.m. to 9 a.m. on Sundays. After the day duty has been done half the crew have to stay behind for ship keeping duty, and the other half gets shore leave until 7 a.m. on the following morning. Thus the crew members may avail of shore leave on alternate days. Ship keeping duty means staying on board the ship after the working hours on weak-days, and on Sundays and holidays, including staying at night, when the ship is at rest and not doing any work; the purpose is to ensure safety of the ship and the property in the ship. One or two or three members of the crew have to be on watch duty by rotation for one hour or two hours, according to the total number of crew available, while the rest may relax and sleep; but when there is an emergency, all have to turn out. When the pilot vessel is at port, one seacunny and one taskar keep watch at a time during the day time, and only one taskar at a time at night out of the deckside crew. Of the Engine room crew when at Sandheads the two motor drivers are on stand by duty for 12 hours at a time, one during the day and one during the night. 3 of the greasers are engaged in oiling and greasing the engine by rotation on the system of 4 hours on and 8 hours off. The remaining crew of the engine side do day duty, i.e., maintenance duty from 8 a.m. to 4 p.m. on week days; 7 a.m. to 7 p.m. on Saturdays and 7.30 a.m. to 9.30 a.m. on Sundays; and on holidays the Sunday routine is followed. During day duty there is one hour's recess for breakfast and one hour's recess for lunch. When the Pilot vessel is at Calcutta the two motor drivers and one greaser by rotation do 8 hours watch and get 16 hours off on shore leave. The rest of the crew do day duty from 7.30 a.m. to 4.30 p.m. and thereafter 50 per cent are allowed to avail of shore leave and 50 per cent remain on ship keeping duty of whom 2 remain on watch by rotation.

8. *Dredgers*.—The channel of the Hooghly river has to be subjected to constant dredging to maintain a sufficient draft for sea going vessels. The condition of the channel has deteriorated in recent years with the result that more dredging is necessary, but to meet the extra work the Port Commissioners have acquired more dredgers and appointed the required complement of staff for each new dredger. From the evidence of MW 10-G. K. Seetharaman, Chief Engineer, Dredger Jalangi, it appears that when he joined the Port Commissioners service in April 1957 there were only 3 dredgers but now there are 8, and 5 of the dredgers have launches attached to them. A Survey party goes out in the launch and makes a survey and gives a chart to the Commander of the dredger and the Commander decides from the chart where the dredging is to be done. MW 10-Seetharaman has given description of the work done by that dredger. Apart from the officers, there are two drivers, 1 Serang, 2 Tindals, 8 Greasers, 3 Winchmen, 1 Sassob, 14 Firemen, 2 Bhandaris, 2 Engine room servants, 1 clerk, 1 Electrician and 2 Technicians on the Engine Room side. The technicians are supposed to do the daily maintenance work of the engines and boilers under the instruction of the Second Engineer. When the dredger is down the river for dredging, one Serang or tindal, and 2 Firemen are on duty in the boiler room, doing duty for 4 hours and then getting 8 hours off. For this purpose 1 serang and 2 tindals and 6 Firemen are required and they are divided into 3 batches, each working for 8 hours. In the Engine room, 2 Greasers work at a time, 4 hours on and 8 hours off. In the Pump room one driver and one greaser keep watch at a time, their shift being 3 hours on and 3 hours off. But pump room works only during the dredging time, the maximum dredging being 10 to 11 hours in a day of 24

hours. The 3 winchmen have also to work during actual dredging time and they work on the system of 2 hours on and 2 hours off. The cassab and electricians and technicians with the remaining 8 firemen do day duty from 6 a.m. to 4 p.m. with one hour off for breakfast and one hour off for lunch. The day duty consists of maintenance and cleaning and minor repairs and filling up oil tanks and so on. On Saturdays the day duty is done between 6 a.m. and 12 noon with an hour's break for breakfast and on Sundays and holidays the duty is done between 6 a.m. and 9 a.m. When the dredger is at Calcutta 1 driver, 2 Tindals, and 3 Firemen are required for boiler room watch. They are divided in 3 batches of 2 men each and each batch works for 8 hours at a stretch and then gets 16 hours off during which time the men may have shore leave. In the Engine room also there are 3 greasers, each one working for 8 hours and getting 16 hours off. The remaining crew members do maintenance work between 7.30 a.m. and 4 p.m. with 2 hours off for breakfast and lunch and then 50 per cent of the crew get shore leave and the others remain on the ship, arranging watch duty by 2 men at a time for 2 hours. On Saturday the day duty is done upto 12 noon and on Sundays upto 9 a.m. after which 50 per cent get shore leave. It appears from the evidence of MW 10 that the large number of firemen is a legacy from the days of coal burning engine; at present the dredger Jalangi is run with oil burning engine and the number of firemen could well be reduced. The dredger has to be laid up for overhaul and survey for 2 months at a time and boiler cleaning is to be done every 6 months which takes 15 days. During the survey the crew remain attached to the vessel and they do day duty and give some help to workshop staff and 50 per cent get shore leave as when the vessel is in commission at Calcutta. MW 11-H.P. Ghose, Commandar, now officiating as dredging research officer has given an account of the deck side crew and their work in the dredger. The deck side crew consist of 1 Serang, 1 or 2 Tindals, 1 Carpenter, 3 or 4 Seacunnys, 1 Cassob, 3 Leadsman and a number of laskars which various from dredger to dredger, for instance, the dredger Balari has 13 laskars while the dredger 'Churni' which is equipped for continuous work has 16 laskars. The Serang is in overall charge of the work of the crew and the tindal is next to him and takes charge when the Serang is off duty. The seacunny takes the helm and steers the ship. The seacunnys also have to do maintenance, looking after flags and signal apparatus. They also have to repair small canvas covers for the instruments. When the dredger is at Calcutta port, the programme of work for the crew is the same as that for other vessels which go down the river and 50 per cent get shore leave every day after the day's work is done at 4 p.m. or on Saturday at 1 p.m. and on Sunday at 9 a.m. When the dredger is down the river, dredging is done for about 10 hours per day except for the dredger Churni which is equipped for continuous work. During dredging the services of following crew members are required, viz. the Serang and the tindal to relieve him, 3 seacunnys each working for 2 hours at the wheel and taking 4 hours off, a tide watcher and leadman. When the ship is going on to a bar, the services of 2 leadsman are required but when the ship is placed in position for dredging one leadman is required. Two or three laskars are required in the operation of dredging. The other members of the crew do day work from 6 a.m. to 4 p.m. i.e. maintenance and cleaning with 2 breaks for meals. On Saturdays the work is done upto 1 p.m. and on Sundays upto 9 a.m. A dredger is down the river for 12 days at a time and stays for 3 or 4 days at Calcutta. Thus the stay at Calcutta port is 6 to 8 days per month when the dredger is in commission. The dredger on the average is laid up for 65 to 70 days in the year for annual survey or overhauling and boiler cleaning. During that time the crew remain attached to the dredger and 50 per cent gets shore leave every day after the day's work is done.

9. *Despatch vessels.*—On the work of despatch vessels, there is the evidence of MW 6-G J. Dhurandhar, Commandar of the 'Seva', and MW 8-A.K. Pardiwala, Chief Engineer of the 'Seva', and PW 9-Madhusudan Barua, PW 10-Rama Prasad Das and PW 39-Subodh Chandra Das, who are crew of the despatch vessels. The Port Commissioners have two despatch vessels, the 'Seva' and the 'Nadia'. The work performed by the despatch vessels include maintenance of lighted shore marks and lighted buoys overhauling of buoys in the estuary area and maintaining some high marks which the river survey vessels do not maintain. The despatch vessels also supply rations to the three light vessels posted in the estuary area and to Saugor light house. The despatch vessels have powerful engines and they are called upon to give assistance to sea going vessels when they are aground or otherwise in difficulty. The duties also include looking for lost anchors and salvaging them when located. Normally a despatch vessel stays at Calcutta Port for 8 or 10 days in a month and does duty down the river for about 20 days in the month. The sailings and stay down the river do not follow a fixed programme, programme for sailing and work down the river has to be made for each occasion. On the average there are 3 stays down the river in a month, for 6 or 7 days on each Occasion, with stay for 3 or 4 days in Port intervening between two trips

down the river. Occasionally however for emergency duty, a despatch vessel may have to go down the river within a day or two of its arrival at Calcutta, but that emergency duty lasts only for a day or two. Despatch vessel *Seva* on the deck side has a deck side crew consisting of the following staff—1 Clerk, 1 Sarang, 1 Tindal, 1 Carpenter, 3 Seacunny, 2 Leadsman, 1 Cassab, 12 Laskars, 2 Bhandaris and 2 Topaz apart from the Saloon staff and on the Engine room side the crew consists of 1 Sarang, 2 Tindal, 1 Cassab, 6 Greasers, 6 Firemen and 2 Bhandaris. The programme of work down the river is more or less similar to that for Pilot vessels. The programme for the crew when the vessel is at Calcutta Port is also similar to that for the Pilot vessels, in other words, after the day duty which is over by 4 p.m. half the crew get shore leave until next morning. There is a liability of the crew on shore leave to be recalled if the despatch vessel is required to go out on emergency duty. But the despatch vessel sails within 2 hours of notice of an emergency and generally there is no time to recall the crew members who have been granted shore leave. They are sent to join the despatch vessel by launch if the despatch vessel is expected to be away for more than one day. It has appeared from the evidence that such emergency sailing took place only 8 or 10 times during the last three and half years.

10. *Light vessels.*—Of the 4 light vessels belonging to the Calcutta Port Commissioners, one remains at Calcutta, one at Beaumont Ghat, one at Reef Station and one at Western Channel situated at the distance of 97 miles, 109 miles and 112 miles respectively from Calcutta. A light vessel remains at one station for about a year and then it comes back to Calcutta for survey i.e. annual overhauling. Previously the crew of the light ship were engaged on contract basis for 5 months at a time. Now the crew have been taken into permanent service and usually one month's leave is granted after 5 month's active service. This appears from the evidence of PW 11-Abdul Mannan, a laskar of light vessel, as also from MW 6-G. J. Dhurandhar, Commander of a Despatch vessel. The three light vessels posted in the estuary area serve as floating light houses. There is a light house on land, the Saugar Light house, maintained by the Port Commissioners, Calcutta. The staff of the light vessels and Sagar light house have similar hours of duty. If there is no storm the normal hours of duty are 6 a.m. to 4 p.m. with recess of one hour each for two meals and after 4 p.m. the crew have to do watch duty by rotation. One laskar, 2 light men and one Serang or a Tindal or an Officer are on watch at one time; the period of watch duty being divided into 2 hour watches. When there is monsoonic or stormy weather the conditions of work in the light vessels and the light house become difficult and sometimes the crew of the light vessels cannot cook their meals on account of stormy weather. It is in recognition of the relatively hard conditions of service of the crew serving in the light vessels that they are usually granted a month's leave after 5 month's service.

11. *River Survey vessels and Research vessel.*—(a) The Port Commissioners have 4 river survey vessels at present, viz. the Triveni, the Path Finder, the Haldia and the Guide. In addition there is one Research vessel, the Anusandhani and a Research station at Falta. There are also survey parties attached to 5 of the 8 dredgers now owned by the Port Commissioners. So far as the 4 river survey vessels are concerned, their main work is constant surveying of the navigable channel of the river Hooghly. Owing to the shifting of the shoals the channel changes from time to time and the new channel has to be marked; and where the depth at a bar or any other part of the channel becomes too small the place has to be dredged and deepened. The marking of the channel as well as the dredging is based on the result of the survey work. The programme of work of river survey vessels has been described by MW 3-L.N. Sathave, Commander of R.S.V. Tribeni and PW 16-Niranjan Dey, seacunny of R.S.V. Haldia. A river survey vessel stays down the river for 16 or 17 days in a month in two trips of 8 days each, and between the trips the survey vessel stays at a mooring at Calcutta for 6 or 7 days at a time. Thus the total number of days at mooring comes to 12 or 13 days in a month. When at mooring at Calcutta the programme of work which consists of maintenance and obtain the necessary stores for the next voyage, is similar to that already described for the crew of the Pilot vessel. There is work from 6 a.m. to 4 p.m. with two breaks of one hour each for meals on week days and upto 1 p.m. with one break for meal on Saturdays and on Sundays upto 9 a.m., and half the crew is allowed shore leave after the day work is done but the other half has to stay on ship keeping duty, and 2 or 3 of them have to be on watch duty by rotation while the others may relax or sleep. Apart from the normal stay of 12 or 13 days in a month in Calcutta, the survey vessel remains at Calcutta for two months and a half or 3 months every year i.e. 2 months for annual survey or overhaul and 15 days for boiler cleaning which is done about 6 months after the annual survey. At that time also 50 per cent of the crew gets shore leave and 50 per cent remains on Board for watch keeping

and maintenance and helping workshop staff like taking moveable parts to the workshop and bringing them back and so on. The number of crew in the several river survey vessels varies slightly from one vessel to another. On the RSV Haldia on the deck side there are 1 Serang, 3 Seacunnys, 3 Leadsman, 1 Cassab, 1 Tide Watcher, 6 Laskars, 1 Bhandari and 1 Topaz apart from the Saloon staff; and on the Engine Room side there are 2 Drivers, one Tindal 4 Greasers, 3 Firemen, 1 Bhandari and 1 Trainee Fireman. When the vessel is moving, each seacunny is on duty for 2 hours and then 2 hours rest and then on standby duty for 2 hours. When survey is being done, the echo sounder is used by an officer but one leadsman and 1 khalasi along with 1 seacunny and 1 tide watcher standby for duty. There is a motor boat carried by each survey vessel and survey of shallow water is done by the motor boat. Two Officers, 1 Seacunny, two Leadsman and two Laskars and one Engine Driver form the party going out a motor boat for survey work. The members of the crew not engaged on running the engine or on operational work do day duty when the vessel is down the river from 6 a.m. to 4 p.m. with 2 hours off for breakfast and launch. On Saturday and Sunday there is limited day duty as in other vessels when down the river. Some members of the crew who are engaged on some urgent work at that time may not be able to take off for breakfast between the usual hours of 9 to 10 a.m. or for lunch between 1 to 2 p.m. but they are relieved either before or after the usual hours and are granted the prescribed recess for their meals and personal work. For anchoring, the Serang, the Carpenter and two other Ratings, generally the leadsman and a laskar are employed. The carpenter operates the windlass at the time of anchoring; in the absence of the carpenter the cassab does the work. According to the evidence of MW 3 Commandar Sathaye, more intensive survey of the channel is done for about 4 months from the end of October, and during those 4 months the survey vessels are down the river for 60 or 65 days and on those days survey by motor boat is generally done every day. But the crew included in the motor boat does not do the day work or maintenance. Watch duty has to be done after 4 p.m. The 3 seacunnys keep watch by turn for 2 hours each till 10 p.m. a junior rating also keeps watch with the seacunny. Between 10 p.m. and 6 p.m. watch is kept by 2 ratings at a time, one senior and one junior, in 2 hour shifts.

(b) The Research Vessel—Anusandhani, also follows the programme of 7 or 8 days down the river and then 6 or 7 days at Calcutta. The vessel is fully air conditioned and naturally more comfortable. For obtaining research data, the work done is current observation, wave recording, bad boring and so on. The programme of work for the crew when at Calcutta Port is similar to that for other vessels which go down the river. When the vessel is down the river, apart from the Seacunny, greasers, firemen, etc. who are engaged in running the ship, some members of the crew are required to lower and raise the structure for bad boring, to watch the apparatus for wave recording which is set up by officers and to raise and lower the apparatus required for current observation, the readings being taken by an officer. In view of the nature of work there are no fixed hours provided for work down the river. PW-17 Birendra N. Malakar serving in the Research Vessel admitted in cross examination that if fixed hours of recess are provided it would not be possible to do the work intended to be done by the Research Vessel. But each rating gets recess for meals, etc.; nobody has asked for transfer from the Research vessel.

12. *Shore Stations.*—Several shore stations for semaphore and survey are maintained under the River Survey Section; the principal ones are Akra Sounding station and Semaphore Mayapore Sounding station and Semaphore, and Hooghly Point station, where there is a Survey party of five officers as well as sounding party headed by a Serang. MW 5-Commandar J. K. Vasdev, as Officer-in-charge of Hooghly Point station and Survey party, is also in charge of Diamond Harbour tidal station, Hooghly Point Semaphore, Hooghly point Sounding party, Fisherman's point Telephone Hut, Hooghly Point Electric Plant and Row Boat No. 2. The crew at Hooghly Point station consists of 1 Leadsman-cum-tindal, 2 Leadsman, 5 laskars and 1 Bhandari, 2 Telephone peons and 2 Signallers, 3 Electricians including Electric Plant attendant and 5 domestic servants for the 5 officers and also a Topaz and a mall. There is a launch attached to the station and the officers do survey by launch during the neap tide for 15 or 16 days in a month. In two stretches of 7 or 8 days at a time. During the other 15 days the crew have to attend to navigational marks and to collect stores from Calcutta and also do maintenance work. There is no light watch keeping at Hooghly Point station. Apart from the survey during neap tide done by the officers, the Serang of the Hooghly Point Sounding Party also takes soundings throughout the month; his party consists, apart from the Serang, of two leadsman, 1 seacunny and 3 laskars. They do the sounding work throughout the month working for about 6 hours per day. PW 43-Sunil Baran Roy, is a seacunny of M.L. Gadwal which was attached to Hooghly Point station, but was undergoing annual survey when

the witness deposed. PW 44-Nadi Ram Sardar is a Serang attached to M.L. Laksman which was at Hooghly point when the witness was examined. These launches have a crew consisting of 1 serang, 1 seacunny, 2 laskars and 1 bhandari on the deck side, and 1 driver and 1 greaser on the engine room side. When the Hooghly Point Sounding Party and the Survey officers of Hooghly Point station use the launch on the same day, the launch has to run for 12 hours or more during the day, but when the Sounding Party goes into the launch the Seacunny and laskars of the Sounding Party take over from the regular crew of the launch and therefore the regular crew get time for relaxation and meals though they have to be available for relieving duty. Row Boat No. 2 which is under the control of the Officer-in-charge of the Hooghly Point station, has a crew of 1 Tindal, 1 Majhi, 1 Bhandari and 12 laskars. The Row boat crew have to attend to tide gauges in the river and to light and medium marks, heavy marks being attended to by the Despatch vessels. The Row boat returns to Hooghly Point station from time to time after finishing the job allotted and then the officer in-charge tells the crew about the next job. A laskar of row boat No. 2 deposed as PW 27 (Abdul Motaleb) His evidence shows that the field of operation of the row boat extends from Calcutta Port to Saugar island. The Row boat crew also gets 26 days' compensatory leave and free rations, etc. At Diamond Harbour Tidal station there is an attendant and 3 tide observers. They keep the record of tides and work in shifts of 8 hours. At Hooghly Point semaphore there is one Serang, 1 tindal and 4 tide watchers. 2 tide watchers keep watch at a time during the day, so that during day light each tide watcher has to work for 6 or 7 hours; and at night he has to work for an hour and a half. The electric plant attendants work from 6 a.m. to 10 a.m. and 6 p.m. to 10 p.m. but at least one at a time has to remain on stand by duty between 10 a.m. and 6 p.m. but during that time they go in turn to have their meals. Two telephone peons at telephone hut work from 6 a.m. to 10 a.m. each working for about 8 hours. Hooghly Point crew according to MW 5 are mostly recruited locally so that they might avail of shore leave and join their family. At Akra, the sounding station crew consists of a serang, 2 leadsmen, 1 seacunny and 3 laskars, and the Semaphore staff consists of 1 tindal and 2 tide observers. The work is similar to that of Hooghly Point station Sounding party and semaphore. A launch is attached to Akra; PW 24-Nirmal Chandra Nath is a deck laskar attached to M. L. Rohee attached to Akra for the time being; he spoke of the launch being used by the Sounding party for 6 or 7 hours per day, and also having to attend to calls from a dredger Maitena which works nearby and has no launch attached to it exclusively. This launch is also laid up for 2 months in a year for annual survey, during which the crew remain attached to the launch, their programme being like the crew of other vessels which go down the river.

At Mayapore Semaphore and Sounding station, the staff consists of 12 men as against 10 at Akra; the work is similar PW 20-Abu Bakar, is the tindal of the Semaphore station. For the semaphore station, the normal hours of duty are 5 a.m. to 6 p.m. with 2 breaks for meals. There is a launch for the use by the Sounding party, though it is not always the same launch.

13. *Mooring Master's section.*—(a) Heaveup boats, Hawser boats, Anchor vessels.—For mooring vessels in the river the Commissioners maintain heaveup boats and hawser boats. The Commissioners have 21 heaveup boats of which 18 are manned and 3 are usually laid up, 16 hawser boats and 3 anchor vessels. A heaveup boat has one Majhi, 1 tindal and 9 laskars and a hawser boat has either 1 Majhi and 8 laskars or one Majhi and 6 laskars. In the anchor vessels there is on the deck side 1, serang, 1 tindal, 14 laskars and 1 or 2 drivers and on the engine side, 1 driver, 1 tindal and 2 firemen. The crew of these 3 kinds of boats or vessels work for 24 hours at a stretch and then get 24 hours off, when they go home. Then they are on duty for 48 hours continuously and then get 48 hours off. In addition they get a weekly day off which may be joined with the 24 hours off after the one stretch of 24 hours duty or with the 48 hours off after the stretch of 48 hours duty. According to the Port Commissioners, the work done by the crew of these boats and vessels is intermittent and therefore the duty hours extend over 12 hours per day, but for convenience of the crew as well as of the Port Commissioners the duty per week has been arranged in the manner stated above i.e. two consecutive shifts of 12 hours duty and then 24 hours off and then 4 continuous shifts of 12 hours duty and then 48 hours off, in addition to the weekly rest day. The nature of the work done has been described by a number of witnesses examined on behalf of the unions, e.g. PW 3-Narendra Kumar Das and PW 35-Susil Kumar Dutta spoke of the duty done in heaveup boats. PW 4-Sambhu Nath Ghose PW 37-Dayamoy Sarkar spoke of the duty done in the hawser boat PW 5-Pabitra Kr. Debnath and PW 36-Madhav Chandra Sahoo spoke of duty on anchor vessels. On behalf of the employers the mooring master, A. P. Mathur has deposed as MW 2. He is in overall charge of the Taktaghat where the crew of the heaveup boats, hawser boats and anchor vessels are to report for duty. The process of mooring

is briefly as follows—Usually 2 lines are thrown from the fore part of the ship and 2 lines from aft part and all the 4 lines have to be secured. For mooring or unmooring of one ship, one hawser boat and 2 heaveup boats are assigned. When a ship approaches the mooring buoy, the crew of the ship first drop 2 hawsers or lines from the fore part of the ship. The crew of the hawser boat has to row up and catch hold of the lines or hawsers and then row back to a buoy and secure them to the buoy; the crew of the heaveup boat secure the chain hanging from the anchor and tie up the chain to a ring of the buoy. The 2 lines thrown from the aft side of the ship are carried by a dinghee engaged to carry the ship's officers, but if the dinghee is not available, the crew of the hawser boat also secures the lines or hawsers thrown from the aft side of the ship. According to PW 4-Sambhu Nath Ghose it takes only 10 to 14 minutes to tie up the 2 ropes or lines thrown from the fore part of the ship, but thereafter the chain attached to the anchor of the ship has to be secured. For this purpose, one of the crew of the heaveup boat gets into the hawser boat which is more easily moved, with a wire rope ending in a hook, and attaches it to the chain hanging from the anchor, and then the crew of the heaveup boat secures the chain to a ring of the buoy. According to this witness it takes 4 to 5 hours to complete the mooring of a ship and sometimes it takes more. According to Shri A. P. Mathur, a mooring or unmooring job is normally completed in 3 to 3½ hours and if there is a bore or high tide it may take upto 4 hours, while for the work of taking a ship from one mooring to another mooring it takes 2 hours to do the unmooring and 2 hours to do the mooring at the new place. A ship is moored by 2 chains from the fore part and 2 from aft. But it takes time when the ship is being originally moored to place the chains in proper position; when the ship is being moved from one mooring to another it is only a question of transferring the chains from one buoy to another and therefore the work can be done quicker. The work of mooring and unmooring is done at high water slack, i.e. just after the end of flood tide when the water is more or less still. As this occurs only twice in 24 hours there are usually two ships to moor or unmoor in the course of 24 hours. The Hooghly river being subject to bore tides, extra mooring tackles have to be fixed for mooring during bore tide, namely bore spring and bore anchor. These are also fixed by the crew of heaveup boats and hawser boats, the bore anchor being brought up by an Anchor vessel. Occasionally the shackle attached to the anchor chain gets jammed and cannot be opened and then a gas boat is called in to burn out or cut the shackle. In such circumstances the process of mooring takes more than the normal time, but if it is known from before-hand that the shackle is likely to get jammed, a gas boat is placed in position from before and then the job does not take much extra time. If and when jamming is not expected, a message has to be sent to Taktakhat and then a gas boat has to be fitted and sent out and so that time taken may be increased by an hour and a half. The main duty of the anchor vessel crew is to fix buoys and to maintain them in Port area. The crew of the anchor vessel has also to see the maintainance of jetty springs to which ships are anchored and they are occasionally required to fix jetties in position with chain. The anchor vessels also have to carry the heavy anchor from Taktakhat for mooring vessels when a bore tide is expected. The salvage work in the Port area is included within the normal duty of the anchor vessel and that is why one or two drivers have been provided in each anchor vessel. The drivers find out the position of the sunk vessel and then the crew of the anchor vessel have to pull up the sunk vessel with the help of tackles and wire ropes.

(b) *Mooring Crew*.—The Port Commissioners maintain some gangs of mooring crews chiefly for the assistance of foreign ships visiting Calcutta Port. The Mooring Master, Shri A. P. Mathur, and one mooring laskar, PW 21-Anil Kumar Chatterjee, have spoken of the duties of the mooring crew. Each set of mooring crew consists of 17 laskars. There are 6 such sets of mooring crews at Calcutta and 2½ sets at Budgebudge. On the requisition of Shipping agents, a set of mooring crew is sent to the ship for doing the part of mooring work which has to be done on board the ship as the foreign ships are not acquainted with the system of mooring in Calcutta Port. The hours of work of the mooring crew are different from that of the crew of heaveup boat, hawser boat and anchor vessels. The mooring crew are provided with rest quarters near Taktakhat where they have to report for duty. One set has to be on standby duty from 6 A.M. to 6 P.M. and another set from 6 P.M. to 6 A.M. apart from the sets which are booked on the requisition of Shipping agents. The mooring crew, members are always given a period of rest for 3 hours between one job and another. They are on duty for 5 days in a week and get 2 days off.

(c) *Launches*.—Under the Mooring Master there are also some launches and tanac tugs. About their work, apart from the evidence of the Mooring Master (M.W. 2), there is the evidence of PW 18-Kiran Bandhu Bhattacharyya, Inland of and PW 23-Milan Kumar Das Gupta, Greaser of Tanac

tug Saila. The crew work in 12 hour shift, 6 A.M. to 6 P.M. or 6 P.M. to 6 A.M. The duties include carrying the Harbour Master from Rajabagan to meet an incoming ship, where he relieves the pilot and brings in the ship for mooring and carrying the pilot from Shalimar to Garden Reach where the pilot takes over the Harbour Master for taking an outgoing ship down the river. The launches or tanac tugs are used also to tow heaveup boats and hawser boats in position for their mooring or unmooring jobs. When a bore tide is apprehended the Mooring Master patrols a section of the river in one launch and the Assistant Mooring Master in another launch, one taking the area from Taktaghat to Howrah bridge and another from Taktaghat down to Garden Reach. A launch also carries the mooring crew along with the Assistant Harbour master to meet the incoming foreign ship at Garden Reach.

(d) *Ghat Serang*.—There is a Ghat Serang's lower office under the Mooring master. The duty of that office is to assign the day's work to the hawser boats, heaveup boats, mooring crews and launches. Of this office staff, the only representative examined is Shri Prafulla Kumar Roy, witness No. 1 for the management. The Serang in-charge has overall responsibility for the proper working of the office, and is provided with quarters near the Taktaghat. The staff work in 12 hour shifts, from 6 A.M. to 6 P.M., or 6 P.M. to 6 A.M.

14. *Dock Master's Section*.—In the Dock Master's Section there are tugs, launches, jolly boats and motor boats and dock laskars. Some account of their work has been given by the Deputy Dock Master, H. K. Chakrabarti (MW 7), the Engineer in-charge of Tug 'Stalwart', S. P. Ghatak (MW 12), and P.W. 34-Subharanjan Das, Serang of M. L. 'Ketaki', PW 8-Bipul Chandra Pal and PW 33-Nityananda Chatterjee, both jolly boat crew, and PW 7 Jagdish Chandra Das and PW 32-Narayan Chandra Dey, both dock laskars. The Port Commissioners now have 11 tugs including one river tug; 4 tugs remain in the Kidderpore dock and 2 in the King George's dock, 2 are usually out of commission. There are 3 launches and 15 jolly boats, 10 in the Kidderpore docks and 5 in the King George's dock. The Kidderpore docks comprise 2 docks, No. 1 and 2 and a turning basin and a lock entrance giving access to the dock system which is 580' long and 80' wide. Dock No. 1 has 12 berths and dock No. 2 has 8 general berths and 6 coal berths. King George's dock comprises a lock for entrance, 700' long and 90' wide and the berths are arranged round the basin of King George's dock. There are now 14 berths in King George's dock, 4 of them taking lighters only. In the Kidderpore dock on the east side of the lock there is stationed one group of dock laskars comprising 5 Headlaskars and 13 laskars; on the western area or Sallimar side there is another group of laskars comprising 2 Headlaskars and 8 laskars. At the swing bridge No. 1 between the basin and dock No. 1, there is another group of laskars. The laskars work in 12 hour shifts from 7 A.M. to 7 P.M. and 7 P.M. to 7 A.M. and therefore there are 2 sets of each group of laskars mentioned. At No. 2 dock there is another group comprising 2 Headlaskars and 12 laskars. In King George's dock there is one main group with one Head Serang, 1 tindal and 24 laskars. There are also extra group of laskars comprising 10 men at Kidderpore Dock and 8 men at King George's Dock. At Kidderpore Dock there is a jolly boat tied about 100' away from the lock in the river. When a sea going ship is to go into Kidderpore dock, it must first be placed alongside the approach jetty which is outside the lock. When the ship is near that jetty, the jolly boat crew has to catch hold of a line or rope thrown from the ship and carry the rope back to the buoy and tie it to a ring of the buoy; when the ship has come nearer another rope is thrown from the ship and that rope has also to be secured by the jolly boat crew and taken to the lock and thrown to the dock laskars on the eastern side of the lock. The jolly boat crew then comes back to buoy and when on account of the movement of the ship the rope tied to the buoy has become slack, the rope is released from the buoy. It takes almost 15 minutes to place the ship alongside the approach jetty. When the lock is ready, i.e. the level has become the same as the level of the river, the dock laskars on 2 sides of the lock catch hold of the lines from the ship and guide the ship by tugging at the ropes so that the ship may not collide with the walls of the lock. It takes 10/15 minutes for the ship to come into the lock. When the level of the water in the lock has been raised to the required level the ship may go into the turning basin. This takes 20/25 minutes. Three or four lines pulled by dock laskars from the sides of the basin are also required in turning the ship; the lines may have to be carried across the basin by jolly boat or launch. Then two tugs, one pulling it from the front and one checking it from behind guide the sea going ship through the channel under the first swing bridge to dock No. 1 where the dock laskars of bridge No. 1 and jolly boat crew help to moor the ship at the proper berth. If the ship is to be taken to a berth in dock No. 2, it has to be taken through the channel under swing bridge No. 2. From swing bridge No. 1, it takes 30/40

minutes to approach and pass through swing bridge No. 2. From swing bridge No. 2 to the farthest berth, No. 29, it takes about 1½ hours including the time for berthing. Fenders are used by laskars to prevent the side of the ship from coming into contact with the wall of the lock and also as a cushion between the launch pushing the ship in the turning basin and the side of the ship. There is a fender shop in the K.P. dock where the fenders are made, the staff consisting of 2 head laskars and 8 laskars. They also work in 12 hour shifts. The dock laskars in the King George's dock have to make small fenders themselves. Big fenders are all made at the fender shop. The crews of tugs, jolly boats and dock launches also work in 12 hour shifts from 7 A.M. to 7 P.M. and 7 P.M. to 7 A.M.

15. *Background of the demands of the Marine Staff.*—Regarding crews of the Pilot vessels, dredgers, despatch and light vessels, survey and research vessels and attached launches, the nature of their service approximates to service in sea going vessels. The crews are accommodated on the vesse's and it is their home for the time being. They live and work there and are supplied with free provisions. The crew are absent from their home but this does not imply that they are on duty all the time. Some idea of the hours of their duty has already been given in the brief description of the work done in different types of vessels. The scales of pay for different types of crew were fixed on an assessment of the nature of their work and dearness allowance at the Central Government scales is being paid since 1943; and the pay scales were revised in consonance with the recommendations of the First Pay Commission and thereafter of the Second Pay Commission. Difficulties began to arise when the Minimum Wages Act of 1948 was passed and became applicable to the employees of the Port Commissioners with all its rules as to normal hours of work and weekly holiday and overtime. The Port Commissioners are a local authority and employment under any local authority is scheduled employment under the Minimum Wages Act, the Act being applicable to all Scheduled employment. In view of the nature of work of the crew of the different kinds of vessels which the Port Commissioners have to maintain, the provisions as to normal hours of work and weekly holiday are very difficult of application. There is similarly much difficulty in applying the provisions as to normal hours of work and specified recess to the staff employed under the Mooring Master and the Dock Master. The work of the crew employed in the Marine department particularly the crew of the vessels which have to go and stay down the river, is similarly in nature to the work of the crew of sea going vessels to whom the Minimum Wages Act does not apply. The Government however did not agree to exempt employment under the Port Commissioners from the operation of the Minimum Wages Act altogether; a partial exemption in respect of vessels which go down the river was only granted, as will be noted in due course. Section 3 of the Minimum Wages Act provides that the appropriate government shall in the manner provided fix the minimum rates of wages payable to employees employed under an employment specified in Part I or Part II of the Schedule. The Central Government under various notifications e.g. SRO 335 and 345 dated 7th March, 1951, LWI-24(74) dated 17th March, 1952, SRO No. 3670 dated 29th December, 1954, etc. fixed the minimum wages for various categories of employees under the Port Commissioners. The minimum wages were fixed at the stage of the pay-scale which the Port Commissioners were paying at the time of the various notifications. Under Section 13 of the Minimum Wages Act the appropriate Government may fix hours of work, etc. in respect of any scheduled employment. Section 13 Sub-section (1) is as follows:—

“(1) In regard to any scheduled employment minimum rate of wages in respect of which have been fixed under this Act, the appropriate Government may—

- (a) fix the number of hours of work which shall constitute a normal working day, inclusive of one or more specified intervals;
- (b) provide for a day of rest in every period of seven days which shall be allowed to all employees or to any specified class of employees and for the payment of remuneration in respect of such days of rest;
- (c) provide for payment for work on a day of rest at a rate not less than the overtime rate.

The Central Government published the Minimum Wages Central Rules 1950; in these Rules, the hours of work constituting a normal day were laid down and provision was made for a weekly day of rest and overtime payment for work on such day. Rule 23 relates to the weekly day of rest and provides that an employee under scheduled employment in respect of which minimum rates of wages have been fixed under the Act shall be allowed a day of rest every week which shall ordinarily be Sunday, but the employer may fix any other day of the week

as rest day for any employee or class of employees in that scheduled employment. Payment is to be made for the weekly day of rest as for a normal working day. Rule 24 relates to the number of hours of work constituting a normal working day. Sub-rules (1) and (2) of Rule 24 are as follows:—

- (1) The number of hours which shall constitute a normal working day shall be:—
 - (a) in the case of an adult, 9 hours
 - (b) in the case of child, 4½ hours.
- (2) The working day of an adult worker shall be so arranged that inclusive of the intervals for rest, if any, it shall not spread over more than twelve hours on any day.

Rule 25 relates to extra wages for overtime and provides that when a worker works in an employment for more than 9 hours on any day or for more than 48 hours in any week, he shall in respect of overtime work be entitled to wages at double the ordinary rate of wage in any scheduled employment other than agriculture.

16. In vessels going down the river, although the days work as well as the operational work is arranged to total upto approximately 48 hours per week, the crew have to do some extra work including watch keeping outside the day duty hours. Moreover, it is not possible to provide for a weekly holiday though day-work on a Sunday or holiday is kept down to about 3 hours. Crew have to remain in their vessel, and necessarily even on a Sunday or weekly holiday they have to stay on board and have to attend to the necessary minimum duty for the maintenance and safety of the ship. When the vessel is down the river, operational work has to be done full time even on a Sunday or a holiday. The unions started claiming that the provisions of the Minimum Wages Act and the Central Rules should be fully given effect to and that overtime payment should be made for any work beyond 48 hours in a week or for any work on Sunday or any other day which might be fixed as the weekly holiday. The Calcutta Port Trust Employees Association and Calcutta Port Mazdoor Panchayat, now merged in the Calcutta Port Shramik Union, jointly wrote a letter on 28th August, 1953 demanding among other things the full implementation of the Minimum Wages Act, 1948 and payment of back dues in respect of the overtime wages payable under the Minimum Wages Act and Rules thereunder. The demands were discussed by the Chairman of the Calcutta Port Commissioners with the representatives of the two unions on 11th, 18th and 22nd September 1953. Thereafter the Chairman on 13th October 1953 wrote to the General Secretary of the Calcutta Port Trust Employees Association proposing certain terms of settlement, *vide* Ext. B. The General Secretary of the Union made certain counter proposals by a letter dated 19th October, 1953 (Ext. C), and the Chairman gave a reply thereto on 26th October, 1953 (Ext. D). There were further discussions at which some agreed terms were arrived at. These were placed on record by the Chairman in a letter dated 17th November, 1953 (Ext. D1) addressed to the General Secretary of Calcutta Port Trust Employees Association. The General Secretary of the Association in his reply, Ext. D2, dated 21st November, 1953 acknowledged that the agreed terms were correctly recorded and that further the general council of his union had ratified the proposals. The Port Commissioners by Resolution No. 3 of 1954 adopted on 11th January, 1954, Ext. E, gave effect to these agreed terms. The main terms of the settlement accepted by the Port Commissioners are as follows:—

- (1) Crews of tugs, launches under the Harbour Master, Mooring crew, dock lascar, etc.:

These crew have a work spread of 12 hours in a day and are granted a weekly holiday in the week. It was admitted that each crew member did not have to do more than 2 hours overtime work i.e. out of 12 hours spread they do not have to work for more than 10 hours and so they get recess for 2 hours at least on each working day. The Commissioners agreed to pay them 2 hours overtime for each of working day.

- (2) Pilot vessels:

It was admitted that the crew do not enjoy a day off in the week when the vessels are at Sandheads and that they have to do ship keeping duty when the vessels are in the town and occasionaly when at Sandheads they have to do overtime work although it was not possible to compute the exact hours of overtime. It was decided that the crew should be given a consolidated allowance of

Rs. 30/- per month, in lieu of the existing Re. 1/- per day when at Sandheads which came to Rs. 14/- per month. It was noted that crew of pilot vessels are in receipt of free provisions throughout the month.

(3) *Dredger and Despatch vessels, attached launches, Row boat No. 1 and RSV Path Finder:*

It was admitted that the crew have to work on Sundays when down the river and their hours of work depending on the tides are irregular although crew enjoyed spells of rest in between spells of work. They are also supplied with free provisions. It was admitted that the crew have a comparatively easy time when vessels were in the town or were laid up for repairs. It was agreed that they should receive 45% of gross wages as a consolidated overtime allowance in lieu of 25% of basic wages which was being paid to them to compensate them for irregular hours of work, overtime work, ship keeping duty and Sunday work when the vessels was down the river. The consolidated allowance at the higher rate was to be paid from the date of notification of the wages of the men under the Minimum Wages Act, in other words the men got the benefit of a good deal of arrear allowance, from March, 1951.

(4) *Crew of other river survey vessels and attached launches, light vessels, enforcement and Port Survey parties, Semaphore Staff, Row Boat No. 2, Sounding Staff, Light house staff:*

It was admitted that these staff also have irregular hours of work with occasional overtime work and they do not get a day off when down the river but they get sufficient spells of rest in between spells of work, and they have comparatively easy time when the vessels are in the town or are laid up for repair. They also receive free provisions. In the circumstances to make up for the inconvenience for irregular hours of work and work on Sundays and occasional overtime, it was decided to give them a consolidated allowance of 30 percent of their gross wages from the date of notification of their wages under the Minimum Wages Act.

17. This settlement lasted for about 4 years but the union had restarted agitation from December 1954, i.e. before the settlement was hardly one year old, alleging that they had agreed to the settlement adopted by the Port Commissioners on 11th January 1954 on the understanding that the position would be reviewed again after some time. A departmental committee was set up to examine the question and after receiving their report the Chairman of the Port Commissioners held discussion with the representatives of the Calcutta Port Shramik Union and Officers of various departments of the Port Commissioners. Ext. F is the summary of the discussions recorded by the Chairman of the Calcutta Port Commissioners on 7th March 1958. Thereafter the Port Commissioners at a special meeting held on 8th July 1958 adopted a Resolution to give effect to the recommendations of the Chairman. By this resolution, (1) the consolidated overtime or compensatory allowance in lieu of irregular hours of work, overtime work and ship keeping duty was increased as follows: (a) Staff attached to Dredgers, Despatch vessels and attached launches including Row Boats 1 and 2 and River Survey vessels: consolidated compensatory allowance increased to 62½ per cent of gross wages from 45 per cent for dredgers and despatch vessels and 30 per cent for River survey vessels agreed on 11th January 1954; (b) Pilot vessel crew: granted consolidated compensatory allowance of 62½ per cent of gross wages as against duty allowance of Rs. 30 per month; (c) crews of light vessels, Enforcement and Port survey parties, Semaphore staff, Sounding staff, Light house staff and launches other than those attached to dredger and despatch vessels: consolidated compensatory allowance raised to 50 per cent of gross wages from 30 per cent agreed on 11th January 1954. (2) it was decided to allow 26 days' holiday in a year in the form of Special Casual leave in lieu of weekly days off which could not be allowed under the conditions of service in the vessels, and to maintain the existing practice of giving extra leisure on Saturdays and Sundays when in town. (3) the cash value of the free provisions was fixed as Rs. 40-5-6 per month per man, being noted that this was higher than the cost of monthly provisions than supplied by the Bombay Port Trust to the crews of their vessels and the Government scale for monthly provisions for Indian Seamen. These revised terms were given effect to from 1st July 1958.

18. The Resolution of the Port Commissioners though adopted as the result of agreement with the Unions involved non-compliance of the provisions as to hours of work and weekly holiday contained in the Minimum Wages Act and

the Rules thereunder; and unless the Port Commissioners obtained exemption from the Central Government in respect of the application of the provisions of that Act, they would be liable to prosecution, and such differences between the conditions of service adopted by the Resolution and the provisions of the Act and the Rules would provide a convenient handle to the Unions for pressing further claims. Under Section 26(2) of the Minimum Wages Act, the appropriate Government may by notification in the Official Gazette direct that subject to such conditions and for such period as it may specify, the provisions of the Act or any of them shall not apply to all or any class of employees employed in a Scheduled employment. The Port Commissioners applied for such exemption in respect of the Marine Department employees after adopting the Resolution mentioned above on 31st July 1958. The Central Government by Notification No. S.O. 3079 of 15th December, 1959, granted exemption for five years; by Notification No. S.O. 682, dated 23rd February, 1966, exemption was granted for a year, and by Notification No. S.O. 1713, dated 31st/5th May, 1967, exemption was granted for another year from the date of the notification. Before publication of the notification, the Central Government imposed the condition that Regulations be framed setting out the service conditions of employees working in vessels, shore stations and survey parties under the Calcutta Port Commissioners. The Regulation, Ext. 15, were framed accordingly. It is in two parts. The 1st part applies to employees of Dredgers, Despatch vessels, River Survey vessels and attached launches and Row Boat Nos. 1 and 2 and Pilot vessels; the regulation provides that the employee will be entitled to free rations on the scale sanctioned by the Commissioners from time to time; that the employees shall be given shore liberty as convenient subject to 50 per cent of off-staff remaining on board; that the employees will be deemed to have worked 65½ hours a week provided they are present on all days of the month, and will be paid a consolidated compensatory allowance in lieu of overtime wages, at 62½ per cent of pay plus all allowances including the money value of their free ration, but such allowance shall not be admissible during leave of any kind, including compensatory leave in lieu of weekly off days; that existing practice of giving employees more leisure on Saturday and Sundays will continue except during any emergency and employees will in addition get 26 compensatory holidays in lieu of weekly holidays not enjoyed. There is also a provision that the vessels to which the employees are attached will be considered their place of stay. The 2nd part applies to employees of Light vessels, Sengor Light house, Hooghly point station Hooghly point Survey party, Encroachment and Port Survey party, Mavapore Sounding Station and Semaphore Akra Sounding Station other Semaphores and survey parties, and attached launches. In respect of them too, the Regulation provides that the vessels/shore stations to which the employees are attached will be considered their place of stay as well as duty; that they are also entitled to free rations, shore leave on condition that 50 per cent remain in the vessel/shore station; and that they will be deemed to have worked 62 hours a week, and will be paid a consolidated compensatory allowance, in lieu of overtime wages, at the rate of 50 per cent of pay plus allowances including money value of their ration, but such allowance will not be admissible during leave, including compensatory leave; and that they will have 26 days compensatory leave in lieu of weekly holidays lost, as in Part I. In both parts of the Regulation, there is a provision for an additional allowance for working on Commissioner's approved holidays. The exemption notification contains reference to the Regulations, as shown by the following extract from S.O. 1713: "The Central Government having regard to the special regulations that have been framed in respect of the service conditions of employees working in vessels, shore station and survey parties under the Calcutta Port Commissioners hereby directs that subject to the conditions hereinafter specified, the provision of Sections 13 and 14 of the said Act (the Minimum Wages Act, 1948) shall not apply to the said employees." The conditions include giving a copy of the pamphlet containing the Regulations to each employee concerned and considering the suggestions that may be made by the employees after notice of a proposed amendment of any Regulation, before making any amendment thereof. It is to be observed that the exemption granted by the Central Government applies only to some sections of the Marine Department, to crew of vessels which go down the river and of shore stations where service is similar to service in vessels. There has been no exemption granted in respect of the employees in the Mooring Master's section and the Dock Master's section i.e. the employees under the Harbour Master Port; but section 13 of the Minimum Wages Act was amended in 1957 modifying the application of the Act to work dependent tides etc.

19 The unions were satisfied with the enhanced overtime or compensatory allowance and 26 days' Special casual leave and other concessions granted with

effect from 1st April 1958 for the time being, but after more time they made numerous demands for further improvement of the overtime allowance and other conditions of service and on 9th December, 1964 they served a strike notice on the Port Commissioners, stating that unless the demands were met, a strike would commence from 29th December, 1964. A copy of the strike notice is Ext. H. The annexure to the notice contains 17 demands. There were hectic discussions between the unions and the Port Commissioners, and by a settlement made, on 28th December, 1964, certain demands were conceded by the Port Commissioners and it was agreed that certain demands should be referred to a tribunal for adjudication. In respect of demand No. 3 relating to the claim for revision of the rate of consolidated overtime payable to crews of pilot vessels, dredgers, despatch vessels, light vessels, survey and research vessels and attached launches and shore stations and liberalisation of their scales of free provisions, the Commissioners agreed purely as an *ad hoc* arrangement without prejudice to the stand of either party that 5 per cent increase would be granted with effect from 1st January 1965 on the existing rates, so that the rates of consolidated allowance became 67½ per cent where they were 62½ per cent and 55 per cent where they were 50 per cent; but for final solution the matter was to be referred to a tribunal for adjudication. As regards demand No. 1, relating to crews of the Harbour crafts, berthing establishments, mooring crews, dock laskars, etc. claiming fixed recess hours and arrangement for relieving them from duty in time and payment of overtime for any delay in relieving, the Commissioners agreed as a purely *ad hoc* arrangement and without prejudice to the stand of either party that an additional overtime payment of 12½% on the wages of the crew would be paid for the period they were on duty and that for final solution the dispute would be referred to a tribunal. Issues 1 and 2 arise from demands 3 and 1 respectively. Issues 3, 4, 5 and 6 arise respectively from demands 6, 7, 10 and 14 of Charter of demands annexed to the strike notice; the particulars of the demands will be given when discussing these issues.

Issue No. 1(a) and 1(b).

20. The Calcutta Port Shramik Union in its written statement has claimed that the rates of consolidated compensatory allowance in lieu of overtime wages, payable to the crew belonging to the 2 groups who are in receipt of 67½% and 55% of their gross wages at present as such allowance, should be increased to 100% with retrospective effect from 9th December, 1964. Some of the reasons given for the claim are that the Bombay Port Trust have agreed to give 4 hours overtime, which means nearly 100% of the gross wages, to the crew of their pilot vessel 'Venu', and in view of the principle of uniformity in the conditions of service in major ports, the same overtime payment should be made in Calcutta; that ship keeping duty is to be taken as equivalent to full normal duty and paid for at normal rates, and that pressure of work on the crew of the vessels has increased in recent times due to the deterioration of the river channel and increase in traffic. The union has also claimed that if it is not possible to grant a weekly day off then instead of 26 days special casual leave as now granted, 1/6th of the number of days spent on duty should be granted as special leave and the consolidated overtime allowance and free provisions should be paid during such special leave.

21. The reply of the Port Commissioners to these claims is contained in their written statement. They deny that pressure of work on individual crew members has increased in recent times and particularly since 1958 when the last agreement was made between the Port Commissioners and the union as regards the consolidated compensatory allowance in lieu of overtime, and special leave in lieu of weekly holidays. The Port Commissioners have stated that there can be no comparison between the conditions of service in the Pilot vessel 'Venu' and the Pilot vessels and other vessels working in Calcutta, and therefore the question of uniformity of pay and allowances does not arise. The Commissioners have stressed the fact that in the vessels which go down the river the conditions of service are like those in Sea going vessels and the crews stay in the vessels which become their temporary home; that ship keeping duty cannot be equated to normal duty because out of all the members of the crew only 2 or 3 are on

watch duty for an hour or two at a time and then relax and sleep and that taking all the aspects of work into consideration the crews are at most entitled to 37½% of their gross pay as consolidated allowance; but the Commissioners agreed to pay 62½% to certain crews and 50% to certain other crews with effect from 1st April 1958, and those terms, viz the payment of consolidated compensatory allowance in lieu of overtime wages, at 62½% for certain categories and 50% in other categories having been embodied in the Regulations governing service conditions of employees working in the vessels and shore stations, and the Central Government having granted exemption from the application of the Minimum Wages Act on the basis of the Regulations, the Port Commissioners cannot ask for reduction of the consolidated compensatory allowance below 62½% and 50% respectively, but in any case no increase beyond that figure would be justified and the claim of the union should be rejected.

22. One ground given by the union for claiming more overtime allowance for crew engaged on the Pilot vessels is that the Bombay Port Trust has accepted the principle of giving 4 hours' overtime wages to crew of their Pilot vessel 'Venu'. In support of the statement, the Port Shramik Union produced a true copy of the extracts from the proceedings of the Trustees' of the Port of Bombay at a meeting held on 19th June 1962 (Ext. 17). The proceedings show that previous to 1962 Bombay had a steam Pilot vessel 'Kennery' and that after the Minimum Wages Central Rules came into force, the Bombay Port Trust allowed two hours' overtime together with free rations to the crew of the Pilot vessel, and thereafter in 1957 this was raised to 3 hours' overtime together with free rations. The crew demanded 4 hours' overtime but the Bombay Port Trust rejected the claim and the matter was referred to a Central Government Industrial Tribunal in Reference No. 24 of 1960; the Industrial Tribunal rejected the claim for 4 hours' overtime to the crew of the 'Kennery'. Bombay Port Trust decided at the meeting of 19th June 1962 that so long as the Pilot vessel 'Kennery' was in use the crew could not in view of the award of the tribunal claim more than 3 hours overtime. The Commissioners however went on to state that a new Pilot vessel, the motor vessel 'Venu' had replaced the steam Pilot vessel 'Kennery' and that conditions of work in motor Pilot vessel were different. The Port Trust by their resolution cut down the shore liberty which was being previously enjoyed by the crew of the Pilot vessel after every 2 days work and laid down a new system of work for 6 days and then get 2 days off viz. a weekly off day plus a day of shore liberty, and at the same time raised the overtime allowance from 3 to 4 hours. This is one of the main grounds urged by Sri Chatterjee for claiming overtime allowance for 4 hours or 10% in respect of crew of the pilot vessels. But the conditions of work in the pilot vessel at Bombay are quite different from the conditions of work of the pilot vessels in Calcutta. At Bombay there is only one pilot vessel which does duty for 365 days in the year except when it may be laid up. In Calcutta however there are two pilot vessels, the Sagar and the Samudra, each of which remains on duty at Sandheads for approximately 16 days per month and then comes back to Calcutta port. About 24 days per year are spent on journey from Calcutta port to Sandheads and back and for 144 days approximately a pilot vessel remains in Calcutta in commission or under annual repair. When the vessel is at Calcutta or when it is on the journey between the port and Sandheads naturally no boating has to be done. Boating is done only when the vessel is at Sandheads. The volume of work that the crew have to do is much less when the vessel is at Calcutta. Normal work is done only when the pilot vessel is at Sandheads, which is approximately for half the month each year. This therefore constitutes an important difference between the conditions of work of the crew of the pilot vessel at Bombay and of the two pilot vessels at Calcutta. The pilot vessel at Bombay is posted at the port approach which is only 8 miles from the jetties. It is therefore possible for the pilot vessel at Bombay to visit the port after every two days when a proportion of the crew may avail of the week's off days and the day allowed as shore liberty. This is not possible at Calcutta where the pilot vessel is stationed 126 miles from the port. In paragraph 17 of Ext. 17, it is stated that it is intended to adopt a system under which the 'Venu' will remain out for 2 or 3 months at a stretch. If that is done, it is not clear how the crew may avail of a day's shore leave and a weekly off day after every six days. No evidence has been adduced to explain this. Further, at Bombay the number of boatings per day is much higher. In Calcutta, according to evidence of MW 4-A. S. Nayyar, Executive Officer of P. V. Samudra, 9 boating trips have to be done on the average in 24 hours. This is the average of over a period of 3 months, though on some days there may be as many as 12 or 13 trips and on some days only 4 or 5. The evidence as to the average number of trips per day is supported by the figures of the total number

of incoming and outgoing vessels so far as the Calcutta port is concerned. The table below shows such number during a number of years:

Calcutta

(Vide Ext. 1 and Administrative Reports)

Year	No. of incoming vessels	No. of outgoing vessels
1953-54	1419	1428
1959-60	1820	1820
1962-63	1821	1812
1963-64	1828	1784
1964-65	1827	1757
1965-66	1623	1671

In 1959-60 the number of incoming vessels plus the number of outgoing vessels came to 3640, which means an average of 10 vessels whether incoming or outgoing per day, and in 1965-66 the number was 3294 which gives an average of approximately 9 vessels per day. In Bombay the number of incoming and outgoing vessels is much higher as is shown by the following table:

Bombay

(Vide Calcutta Port Annual, 1964)

1959-60	3051	3069
1960-61	3239	3230
1961-62	3156	3164
1962-63	3346	3322
1963-64	3276	3269

In 1963-64 the number of incoming plus outgoing vessels came to 6545 giving an average of approximately 18 per day. Shri Chatterjee has referred to the principle of uniform conditions of service in major ports. It is no doubt true that the Government have laid down a principle of uniformity in conditions of service of employees in major ports as far as possible. But this does not mean that in spite of substantial difference in the spread and intensity of work there must be the same extra remuneration by way of overtime allowance paid to workmen of the major ports. It is clear that the conditions of work at Bombay and those in Calcutta are not comparable. Therefore the fact that the Bombay Port Trust have adopted the principle of over-time payment for 4 hours cannot be considered as a valid ground for holding that the Port Commissioners of Calcutta should also pay over-time allowance for 4 hours to the crew of their pilot vessels.

23. Another ground urged by Shri Chatterjee in support of his claim for more overtime is that for the purpose of calculating the period of overtime work, ship keeping duty must be treated as normal duty and paid for at the normal rate. According to Shri Chatterjee ship keeping duty was not treated as full duty previously and accordingly the time spent on ship keeping duty was not taken into account in its entirety in calculating the total number of hours that a crew member was deemed to have worked in a week; but as the result of the report of a Study Group appointed by the Deputy Chairman, Calcutta Port Commissioners it was concluded that ship keeping duty is normal duty, and therefore the full time spent on ship keeping duty must be added in order to compute the total number of hours spent on duty by a crew member. A copy of the report of the Study Group on Ship Keeping Duty has been given as Annexure II of the written statement of the Calcutta Port Shramik Union, the correctness of the copy has been admitted by Shri Karlekar on behalf of the Port Commissioners. But the report concerns the shore based crew working in single shift in certain dredgers, which work in the Calcutta Dock area only and some Hopper barges, etc. also working in the Dock area. The crew of these vessels are on duty from 7 a.m. to 4 p.m. on week days with one hour's recess for mid-day meals. They do not reside in the vessels themselves but attend to their duty from their dwelling houses in Calcutta and its neighbourhood. These crew at one stage refused to stay in the vessels for ship keeping duty. The Committee or Study Group was appointed because of the unwillingness of the crew who do day duty to do ship

keeping duty by staying on board outside the day shift hours, and keep watch by rotation when the vessels were tied up at the jetties. The Study Group observed as follows, "Ship keeping duty which is a normal marine practice is duty to remain on the vessel for the purpose of keeping watch at intervals or otherwise with a view to ensure safety of the personnel and the vessel and the security of the properties of the Commissioners on board the vessel and do such other work in the exigencies of circumstances so as to maintain the work of the vessel uninterrupted". The Study Group pointed out the difference between the shore based crew of the Hopper barges, port dredgers, etc. and the crew of the vessels which go down the river namely the dredgers and despatch vessels of the dredger and despatch section, the river survey vessels, etc. because in the latter the crew are accommodated on board the ship and are supplied with free provisions, but the shore based crew cannot get satisfactory sleeping accommodation on the harbour craft nor do they get free provisions. The Study Group was of the opinion that for these shore based crew of the Harbour craft, ship keeping duty outside the normal shift must be deemed to be duty, and recommended that the practice of employing the shore based crew who were employed for the day duty for ship keeping should be discontinued and that a set of new personnel should be appointed to keep watch like chowkidars in the harbour crafts outside the hours of the ordinary day shift. The report of the Study Group was submitted on 8th July 1964, and for sometime temporary staff for chowkidary duty on the harbour craft was employed for duty. After that the day shift crew volunteered to do the work provided they were given a compensatory allowance. It was decided that they should get an allowance of Rs. 30 per month plus one Sunday's wages at overtime rate (being normally required to do ship keeping duty for one Sunday in a month), and it was also agreed that 25 per cent. of the crew employed on the day duty shift would be required to remain for the ship keeping duty as opposed to 50 per cent in respect of vessels going down the river. Under the above terms, the shore based crew employed for the day shift took over the ship keeping duty or chowkidary duty of the harbour craft outside the hours of the day shift. The findings of the Study Group cannot be considered relevant so far as the crew of the vessels which go down the river are concerned, because the latter, as already stated, are housed in the vessels and are supplied with their meals in the vessels. So long as they are attached to the vessels, the vessels are considered their temporary home and ship keeping for them involves the liability to do watch duty for an hour or two at night i.e. outside the hours of day duty from 6 a.m. to 4 p.m. or 7 a.m. to 4 p.m. Moreover for these vessels which go down the river, while they are down the river all the crew are on board and two ratings, one senior and one junior, are deputed for watch duty by rotation throughout the day and night. Other crewmen have no watch keeping at that time. Ship keeping as such becomes relevant only when these vessels are moored in Calcutta. At that time the crew members are eager to go home, but under the rules it is necessary that at least 50 per cent. of the crew remain in the vessel at all times. But out of the 50 per cent remaining behind for ship keeping only two ratings at a time are required to keep watch for 2 hours or so and the rest may relax or sleep. These crew members receive their meals free and also get the consolidated overtime allowance even when the ship is at Calcutta and the normal operational duty is suspended. It is no doubt true that during emergency all the crew members on ship keeping duty are expected to turn out but emergencies are not frequent and usually they do relax and sleep when it is not their turn for watch duty. In the circumstances, the Port Commissioners are right in taking into account only the hours of watch duty for the purpose of calculating the total number of hours work per week put in by these crew members. The report of the Study Group cannot be regarded as having laid down for all purposes that ship keeping duty is equivalent to normal duty.

24 The other ground urged by the unions for increasing the overtime allowance is the increase in the volume of work for all the sections under the Director Marine. As regards the pilotage section, the volume of work has already been considered in comparing the conditions of work in Calcutta with those at Bombay. The main purpose of the pilot vessels is to maintain a sort of temporary station for pilots at Sandheads and take pilots to incoming vessels and bring out pilots from outgoing vessels. From 1959-60 to 1964-65 the volume of traffic at Calcutta so far as sea going vessels are concerned has not changed materially, the number of both incoming ships and outgoing ships being in the neighbourhood of 1800. It is true in the years before that period the number of incoming vessels and outgoing vessels was smaller e.g. in 1953-54, the number was about 1400 for both incoming and outgoing vessels. But since 1958 when the last agreement took place between the Port Commissioners and the unions resulting in a substantial increase in the compensatory overtime allowance, it cannot be said that there has been increase in the volume of work of pilot vessels. On the other hand,

In 1965-66 the volume has decreased the number of both incoming vessels and outgoing vessels having fallen vide the table given previously. Shri Chatterjee has referred to the fact that in pilot vessels the number of laskars on the deck side has been reduced from 27 to 22. But the reason for this has been explained by MW-4A. S. Nayyar, Executive Officer of P. V. Samudra. The new pilot vessels which are now in use are completely different from the old steam pilot vessels which the Port Commissioners had before. The new vessels are air-conditioned and are smaller in size compared to the old pilot vessels. Moreover, in the old pilot vessel like Lady Frezer, there were rowing boats for taking the pilots to the incoming ships and bringing out pilots from the outgoing ships, but the new pilot vessels have motor boats, and mechanical arrangement for hoisting and lowering the motor boats and accordingly only a few men and not the whole crew are required for lowering and hoisting the boat. Thus the reduction in the number of laskars does not indicate that the workload of the individual laskar or crew member has increased. Some account has already been given for the system of working of the crew in the pilot vessels. When the vessel is down the river, the crewmen engaged on operation work on the vessel have 8 hours of duty per day, in 2 shifts of 4 hours each; this comes to 56 hours per week. The crewmen engaged on day duty have 49 hours of normal duty per week, and they then out for a few minutes at a time when the motorboat is hoisted or lowered. Each motor driver has a 12 hour shift, but one boating normally takes 20 minutes according to the evidence of MW 4. If there are 9 or 10 boatings in 24 hours, each driver who is on duty on a 12 hour shift in the day or at night is engaged actually for about 100 minutes; he has however to put in some work to keep his engine in order. MW 9-M. B. S. Sodhi, Chief Engineer of P. V. Sagar gave an idea of the overtime work actually put in during the period of stay at Sandheads in any month. According to his estimate the electrician and cassab each puts in 30 hours overtime; the technician puts in about 24 hours overtime, a seacunny puts in about 20 hours overtime, a greaser puts in 15 hours overtime and a motor boat driver about 8 hours overtime. This is the total overtime during stay of 16 days at Sandheads during the course of the month. When at port, the two drivers with one greaser are on watch duty for eight hours each by rotation, and on shore leave for 16 hours and the rest of the crew do day duty, 50 per cent doing ship keeping duty and the rest getting shore leave. The total duty hours including watch keeping comes to 49 hours per week then. When the vessel is laid up for repair, the crew remain attached, and follow the same programme of day duty and watch keeping, but the pressure of work is less during that time. Taking all the circumstances into consideration, therefore, there is no reason to think that the crew of pilot vessels now put in work for more than 65½ hours per week on the basis of which in 1958 their consolidated compensatory allowance in lieu of overtime was fixed at 62½ per cent. In fact, the average hours of work per week, taking into consideration period of stay at port and during annual repairs, appears to be considerably less than 65½ hours.

25. As regards the crew of the dredger, Shri Chatterjee has urged with considerable vehemence that owing to the deterioration of the river channel, dredging has been increased considerably for the maintenance of the navigable channel and therefore the workload of the crew of the dredger has increased. But if the dredging has considerably increased the number of dredgers has also been substantially increased and for the new dredgers new sets of officers and crew have been engaged. Thus, it appears from the evidence of MW 11—H. P. Ghose, Commander, Dredger and Despatch serve that when he joined the Port Commissioners in December, 1956, Port Commissioners had only 3 dredgers but now there are 8 dredgers and 5 of the dredger have launches attached to them for survey. On behalf of the Union, extracts relating to dredging from the Administrative Reports for 1957-58 and 1965-66 were proved and marked as Exts. 16 and 16-A respectively. From these extracts it appears that during 1957-58, the dredgers worked for a period of 3313½ hours and 69,43,750 tons of soil were lifted by the dredgers, whereas during the year 1965-66 the dredging was done for a period of 6788 hours and soil lifted was 123,62,205 tons. The evidence shows that there were 3 dredgers working during 1957-58 and a new dredger, Bhagirathi was put into commission in the month of February, 1958 and did about one month's work before the end of 1958, whereas during 1965-66, 6 dredgers worked throughout the year, and a new one the Mohana, was commissioned about the middle of Feb., 1966 and was in use for a little over one month vide Annual Dredging Statement, Ext. EE. The average hours of dredging per dredger works out at 1065.43 for 1957-58 and 1110.95 for 1965-66: the rise is very slight, and may be explained by the fact of the dredgers in 1957-58 having been in commission for a slightly shorter period; in 1965-66, many of the dredgers were new, and were

out of commission for shorter periods. Shri Chatterjee has relied on a statement made by MW 10-G. K. Seetharaman, Chief Engineer of the dredger 'Jalangi' that as compared with 1957 when he joined D. V. 'Jalangi' the Jalangi has in recent years been dredging for more hours. But the statement, Ext. EE, shows that for the Jalangi, the average number of hours dredged per day, when the vessel is in commission and down the river, has been progressively going down from 1963-64; it was 4.98 in 1963-64, 4.5 in 1964-65, 4.25 in 1965-66 and 3.92 in 1966-67. Thus MW 10's impression appears to have been mistaken. When a dredger is laid up the crew remain attached to the vessel but they do not have much work to do. When in commission at port also the work load is not so heavy. Ext. EE shows that a dredger is on an average engaged down the river for dredging for 212-229 days, laid up for repairs from 77 to 92 days, and at port on commission for about 60 days. The table shows some variation in the number of days worked, but a slight decrease in the number of hours worked per day. On the whole, therefore, it is not possible to hold that the crew members are putting in longer hours of work than they did in 1958. Normally, a dredger works during the day only, but a new dredger, the Churni, is equipped for work continuously day and night, it works for about 18 hours in 24 hours, stopping when water level is the lowest (twice in 24 hours), vide evidence of MW 11-H. P. Ghosh, Commander, Dredger service. Shri Chatterji has commented that the 'Churni' has only about 25 per cent. more crew than a dredger doing dredging work during the day only. But according to the Establishment Schedule, the dredger one serang, one tindal, one carpenter, one cassab, 3 seacunnys, 3 leadsmen, 10 laskers, one tide watcher, 2 bhandaris and 1 topaz or 25 in all; whereas the Churni on the deck side has one clerk, one serang, one tindal, one carpenter, one cassab, 4 seacunnys, 4 leadsmen, 16 laskers, 2 tide watchers, 3 bhandaris and 2 topaz or 36 in all. In the Engine room side, Maltena apart from the staff of driver, tindal, electrician and technician, has 5 greasers and 7 firemen, 1 greaser-cum-cassab, 2 winchmen and 2 bhandaris and 1 topaz; the Churni apart from staff of driver serang, tindal, technician and electrician, has 9 greasers, 14 firemen, 1 cassab, 6 winchmen, 3 bhandaris, 1 topaz. It appears therefore, that the Churni has substantially more than 25 per cent. extra staff. Moreover, two crewmen from the Churni were examined as witnesses for the union and neither complained of excessive work. PW 19, Sitanghsu Chakrabarti, Seacunny, said that the hours of work down the river are not fixed; he did not however say that he had to work for longer hours. He said that when there is continuous dredging a special dredging allowance at Rs. 1.24 per day is given to each crew member, but did not specify how much extra work for each crew is involved. PW 45, Khazendra Ch. Das, laskar, admitted that his hours of work are from 6 a.m. to 4 p.m. with recess from 9 a.m. to 10 a.m. and 1 p.m. to 2 p.m. for meals, hours are shorter on Saturdays and Sundays and the total working hours per week are 19. His only complaint is about the quantity of ration supplied. As regards the dredgers, therefore, I am not satisfied that the crew members have to put in more hours of work outside the normal working hours as defined by the Minimum Wages Act and Rules than they had to do in 1958 when the agreement was arrived at between the Port Commissioners and the unions. The Port Commissioners appear to have made an overestimate of the hours of work per week in agreeing that this should be taken at 65.

26. Regarding crew of the despatch vessels, Sri Chatterjee has urged that their work has increased considerably because with the increase in the volume of traffic at Calcutta the number of despatch vessels has not been increased; the number remains two as it was before 1958. Further, the Port Commissioners have abolished row boat No. 1 from which crew were taken from time to time to fill up any temporary vacancies due to leave or absence in the crew of the despatch vessels when the despatch vessels used to go down the river and therefore the pressure of work on the crew of the despatch vessels has further increased. It has also been urged that in recent years the number of casualties to Ocean going vessels, e.g. the vessels getting grounded or the steering getting out of order, has increased, and since it is the business of despatch vessels to come to the assistance of the Ocean going vessels in such cases, there has been increase in the volume of work of the crew of the despatch vessels. The Port Shramik Union has furnished a statement, marked Ext. 3, of ship casualties in 1952-53 and in more recent years as follows:—

Year	No. of shipping casualty
1952-53	8
1960-61	38
1961-62	51
1962-63	83
1963-64	62

MW 6-G. J. Dhurandhar, Commander, D. V. Seva, has explained the reasons for the abolition of row boat No. 1 and said that row boat No. 1 was intended to look after the maintenance of the navigation marks in the lower reaches of the river, but the navigation marks have been replaced mostly by masonry columns which are maintained by the engineering department and does not require any attention from the despatch section to which row boat No. 1 was attached. Crew from row boat No. 1 were taken in the despatch vessels to attend to the high marks in the lower reaches, but since they no longer require the attention of the crew of the despatch vessel it is no longer necessary to take extra crew from row boat No. 1 in a despatch vessel when the despatch vessel goes down the river. MW 6 also stated that when row boat No. 1 had its full complement and when a despatch vessel was going down the river, any shortage in the crew of the despatch vessel due to somebody suddenly reporting sick would be made up by taking men from the row boat and that this has not been possible since the abolition of the crew attached to the row boat No. 1, and the despatch vessel has had occasionally to sail with one or two crew members short. It does not however appear that such cases are frequent, for when leave has been applied for in advance, the Commander has the time to obtain relieving crew from appropriate authorities. It is only when somebody suddenly reports sick that such shortage occurs. In such case the number of men on operational duty cannot be decreased but the number of men doing day duty or maintenance duty down the river is lessened but this does not increase the work load on individual crew members. It simply means that some of the maintenance work is not done then. This witness was positive that so far as individual members of the crew are concerned, the work load has not increased since 1958-59. As regards giving relief to vessels in distress, Commander Dhurandhar gave an example stating that a few days before he was deposing before the Tribunal, one Ocean going vessel ran aground near the Calcutta Port and D. V. Seva was engaged in refloating that vessel from Sunday evening to Wednesday afternoon. On Sunday night the crew had to work part of the night and to get up early in the morning again, but on the second day and second night they were called on for only 2 or 3 hours at a time. It was a period when the despatch vessel would ordinarily be mooring at Calcutta. The crew could not be granted shore leave from Sunday evening to Wednesday afternoon and they had to remain in the ship, but during that time the normal day duty from 6 a.m. to 4 p.m. was suspended, and according to Commander Dhurandhar he was the only person who did not get rest during the 3 days required for the refloating of the Ocean going ship, but so far as crew members were concerned, they were given rest by rotation for a reasonable time. It thus appears that during a period when the despatch vessel is called upon to assist an Ocean going vessel in distress, the normal routine of work of the crew in the despatch vessel is suspended, but the Commander so arranges the work that individual crew members get sufficient rest. The total number of hours put in by them does not rise much above what they would ordinarily put in if the regular programme were being followed. Commander Dhurandhar stated that a log book is maintained showing the work done by the crew of the despatch vessel from day to day. Ext U is the log book of D. V. Seva from 5th December, 1953 to February, 1967. Ext Vis-a-statement compiled from the log book showing the work done by D. V. Seva during the 3 years, 1964-65, 1965-66 and 1966-67. The following table taken from Ext V shows the number of days that the despatch vessel worked down the river or was at Calcutta either in Commission or out of commission under repair:-

Year	Down the river	In Mooring	Under Repairs
1964-65	162	106	87
1965-66	184	95	86
1966-67	193	110	62

When the despatch vessel is down the river, work for the operational staff is arranged by rotation so that they are engaged in actual work for 8 hours a day. This also applies to the watch duty which is done by 3 seacunnys and 3 laskars who divide the 24 hours between them, one seacunny and one laskar being on duty at a time. The crew not engaged on operational work do day duty or maintenance. The normal working hours are from 6 a.m. to 4 p.m. with rest for 2 hours for breakfast and lunch. The crew men examined on behalf of the Union have stated that frequently work is not finished by 4 p.m. Commander Dhurandhar also admitted that on some occasions the work is not completed by 4 p.m. and he produced a statement Ext W compiled from the Log book showing for each day down the river how long the normal day duty extended. It appears

that during 1964-65, out of 172 days down the river, the crew had to work beyond 4 p.m. on week days or 1 p.m. on Saturday on 82 occasions, in 1965-66 out of 184 days down the river the crew had to work beyond the scheduled time on 87 occasions and 1966 out of 193 days down the river the crew had to work beyond scheduled hours on 76 occasions. A scrutiny of Ext. W shows that some of the detentions were only for a few minutes beyond 4 p.m. sometimes, e.g. when supplying stores to a light vessel, the detention extended upto 8, or 9 p.m. or beyond. Commander Dhurandhar stated that when the crew are detained upto 8 p.m. or beyond, they are given relief by being asked to join duty at 8 a.m. the next morning instead of at 6 a.m. Shri Chatterjee has urged that by giving relief in this manner liability to pay overtime cannot be avoided, and that if the crew are detained upto 8 p.m. or beyond, 4 hours or more of overtime should be credited to the crew. Under the existing system however, overtime wages are not paid on the overtime work for each day; the consolidated allowance in lieu of overtime wages is paid on the assumption in a vessel, each crew has put in 65½ hours' work. Giving 2 hours' grace in the morning to crew who worked late in the previous night is showing consideration for the well-being of the crew; the question of avoiding payment of overtime wages cannot arise in this connection. If the total detention of the crew on day duty beyond the normal hours for a whole year are divided by the number of days for which the vessel was down the river, it is seen that the extra time is really not long at all. Thus for 1966-67 the total hours worked beyond normal hours (4 p.m. on week days, 1 p.m. on Saturday, 10 a.m. on Sundays) total upto 116½; the average per day for 193 days down the river is 39 minutes per day, or 273 minutes in 7 days. With 49 hours of day duty or 56 hours of operational duty, the total hours of work comes to 53½ or 60½; since the crew are put alternately on day duty and operational duty; the average per week is 57. This is far short of 65½ hours that the crew of Despatch vessels are supposed to work, and for which they receive the consolidated compensatory allowance. About the engine room crew MW 8, Chief Engineer A. K. Pardiwala attached to D. V. Seva has stated that as regards the crew engaged on operational duty, the crew roughly have 8 hours work in 24 hours on the system of 4 hours on and 8 hours off. The remaining crew do day duty from 7 a.m. to 4 p.m. on week day with 2 breaks of one hour each for meals and on Saturday the work is done from 7 a.m. to 1 p.m. and on Sunday from 7 a.m. to 10 a.m. It may be mentioned here that MW 9, Chief Engineer Solbu attached to the Pilot vessel Sagar also mentioned that the day duty for maintenance by the engine room crew begins at 7 a.m. There is however no separate log book for the engine room crew: at least none has been produced before the Tribunal. The log book, Ext. U, generally shows the day's work beginning at 6 a.m. and the total hours of work of the crew engaged in day duty or maintenance are therefore being calculated on the assumption that day duty begins at about 6 a.m. and not 7 a.m. as stated by the Chief Engineers of the Pilot vessel and the Despatch vessel. Shri Chatterjee argued that the lighted navigational aids which the crew of the despatch vessels have to look after have also increased in recent years, increasing the load of work. Ext. FF is a statement compiled showing the number of lighted navigational aids in use from 1959 to 1966. This statement shows some variation from year to year but no substantial increase, for instance in 1959 the number was 226 and in 1966 the number is 227. Accordingly, the argument as to the increase in the work load because of the increase in the number of lighted navigational aids cannot be accepted. Reference has already been made to the evidence of Commander Dhurandhar that according to his estimate the work load of individual crew members on the deck side has not increased in recent years. Chief Engineer, Pardiwala, MW 8 also stated that the engine room crew on the average do 8 hours work a day and the witness did not think that they are over worked. According to his estimate, 2 bhands, is who prepare meals for crew and the 2 saloon servants who look after the officers have to put in more than 8 hours work per day, but not the rest of the engine room crew. The despatch vessel also carries motor boats as the crew have to proceed by motor boat to the shore to attend to the navigational marks, and according to the evidence of Chief Engineer Pardiwala motor boating is on the average done for 5 hours per day; apart from driving the motor boat the engine driver has to look after the maintenance of motor boat engine; but even then his work per day does not exceed 8 hours on the average. When a despatch vessel is under repair whether undergoing annual survey or emergency repair, the whole crew remains attached to the vessel and they have to do day duty from 7-30 a.m. to 4 p.m. and only 2 members of crew are kept on night duty to see that no theft occurs. On behalf of the Unions, attempt was made to show that during that period the crew did not have less work but more because the workshop mechanics frequently do overtime work to complete the repairs quickly, and it was suggested that the crew on day duty are also retained beyond 4 p.m. The Chief Engineer, Pardiwala stated that if the workshop mechanics do overtime

work beyond 4 p.m. only one crew member, either a greaser or a crew of any other category is kept to see that no theft occurs until the crew members detailed for the night watch arrive, at 6 p.m. Since half the engine side crew are not retained for ship keeping duty at night that crew have shore leave almost every night when the vessel is under repair. Thus as in the case of pilot vessels and dredgers, my conclusion is that there has been no appreciable increase in the load of work of individual crew members since 1958, and the total number of hours of weekly work put in by the crew does not ordinarily come to even 65½ hours which was tentatively assumed to be the total number of hours work per week when arriving at the agreement as to consolidated compensatory allowance in 1958.

27. The dredger and despatch service is also incharge of the light vessels and Sagar light house and supply the required rations to them and relieve their crew periodically. As regards the light vessels, it has not been suggested by the Union that work of the crew has increased since 1953. PW 11-Abdul Mannan, the only crew examined from a light vessel, stated that he was not even aware whether any strike notice had been served on the Commissioners in December, 1964 or within the last 2 or 3 years making certain demands on behalf of the crewmen. Shri Chatterjee has however urged that when in 1958 his Union agreed to 50 per cent consolidated compensatory allowance in lieu of overtime wages, for light vessel crew, the crew of the light vessels were not permanent but were engaged temporarily for a period of 5 months at a time with option to either side to renew the contract; usually a laskar signing for a period of 5 months temporary work opted for renewal for another 5 months and then went home and new staff were appointed temporarily in their place; but since 1966 the staff of the light vessel have also been put on a permanent footing and they are being granted about one month's leave after every 5 months; and as the staff have become permanent, the crew of the light vessels should be treated on the same footing as the crew of pilot vessels, despatch vessels, etc. But after the Commissioners had abolished the contract system of casual service and put the crew of the light vessels on a permanent footing, the position of the crew have improved e.g. by way of security of service, contribution of the employers' share of the Provident Fund, etc. The circumstance of the crew having been put on a permanent footing is no argument for giving them extra overtime allowance. The work load of the crew has remained the same as it was before. As the light vessels remain anchored and secured at the same place for a year at a time, there is no operational duty but only maintenance work. The main function of the light vessels is to show light signals during the hours of darkness. For this purpose there is separate set of light men attached to the lamp room of the light vessel. The general crew of the light vessel have to do maintenance work i.e. scrubbing the deck and chipping and painting where necessary and hauling up the anchor 3 times a month and painting the same; and one laskar by turn keeps watch along with two of the light men whose duty it is to see that the signal light is burning. Thus the work of the light vessel crew does not appear to be strenuous except during stormy weather but during stormy weather, ordinary maintenance work is suspended, and the crew have to watch for the safety of the ship. The work is monotonous because during 5 months at a time the crew have to remain in his light vessel and cannot get shore leave during that period or go home and conditions are tough during the monsoonic or stormy weather. But these are not considerations for extra consolidated allowance in lieu of overtime. There has been no change in the pattern of work of the crew of the light vessels. The crew of the light vessel do not appear to have joined the claim for extra consolidated compensatory allowance, but this has been done for them by the Union.

28. As regards the crew of the River survey vessels, it has been urged that owing to the deterioration of the channel survey work has increased a great deal and therefore the workload on the crew has increased. But the Port Commissioners have increased the number of their survey vessels from 3 to 4 and moreover 5 of the new dredgers acquired by the Port Commissioners have separate launches attached to them and survey work is done by the parties attached to these launches also. According to MW 3, Commandar Sathaye, the pressure of work has not increased on any of the survey vessels in recent years. MW 3 gave an account of the work done by the crew of survey vessels. The programme of work when the vessel is down the river is similar to that of despatch vessels i.e. crew members engaged on operational duty have 8 hours duty under the system 4 hours on, 8 hours off during 24 hours and their hours of work come to 56 in 7 days; the remaining crew are engaged in day work or maintenance work; their hours of work coming to 49 hours per week apart from any emergency work that may have to

be done. A general account of the work of the crew of survey vessels and research vessels has already been given and it is not necessary to repeat the same. Having considered the evidence, I am not satisfied that the intensity of work or total number of hours per week has increased for the crew of the river survey vessels since 1958. The research vessel is new and even though the crew may not have regular hours of work when the vessel is down the river I am satisfied that the total number of hours worked per week does not exceed 65½ and conditions of work in the Research vessel are better.

29. The shore stations are under the control of the River Surveyor. The work of the staff attached to these shore stations like Hooghly Point, Akra Sounding Station, Mayapur Sounding and Semaphore Station, etc. has remained the same since 1958 and before. There is no evidence to show that their work-load or working time has increased. According to the evidence of MW 3 Commander Sathaye, each man attached to these stations normally has to do 8 hours work in 24 hours. The shore station men are entitled to 50% consolidated compensatory allowance under the Regulations, Ext. 15. From the evidence of MW 5 J. K. Vasdev, Officer-in-charge of Hooghly Point Station, it appears that the crew attached to the station are normally required to work from 6 A.M. to 5 P.M. with 3 hours break from 11 A.M. to 2 P.M., i.e. for 8 hours a day, including Sundays; 50% are required to remain at the station at night, but there is no night watch. Thus the total hours of work comes to 56 per week. Commander Vasdev's evidence further is that generally speaking men having their houses in the neighbourhood are stationed at Hooghly Point, so the men can go home on alternate days, after the day's work. The total hours of work of the crew of Hooghly point Electric plant, Hooghly point Semaphore and Fisherman's point Telephone hut also come to 56 to 60 hours per week, from the description given by Commander Vasdev. Their consolidated allowance of 50% is based on the assumption of work for 62 hours per week. So they are not entitled to more overtime allowance. It has been argued that the crew of the launch attached to the Hooghly Point station have to work for more than 12 hours per day for 15 days in a month because every day the sounding party led by the Serang takes out the launch and does sounding for 5 and 6 hours and for 15 days of the month, the officers of the survey party attached to the Hooghly Point station also do survey work in the same launch. When the serang of the sounding party comes he brings his seacunny and other staff who take over control of the launch and relieve the crew attached to the launch; but Commander Vasdev has stated that the seacunny of the launch may be required to relieve the seacunny of the sounding party from time to time; presumably the other launch crew also have to render some duty while the sounding party is in control. Commander Vasdev has stated that the launches are supposed to be posted at Hooghly point, one for the use of the Survey party of Hooghly point, and the other for the sounding party, but owing to shortage of launches, only one launch is attached at present. The crew of the launch therefore have extra hours of duty; they have the maintenance work to do, I consider that for the launch crew, for the period that one launch serves both the survey party and the sounding party, the claim for extra overtime allowance is to some extent justified; But the same launch does not remain stationed at Hooghly Point all the time. It may be provided therefore that so long as any launch is stationed at Hooghly Point, and serves both the survey party and the sounding party, the launch crew should get an additional consolidated compensatory allowance of 12½% on gross wages, in addition to the 50% to which they are entitled under the Regulations.

30. Accordingly, my conclusion in Issue No. 1(a) is that no case has been made out for revision of the consolidated rates of overtime payable to the crew of pilot vessels dredgers, despatch and light vessels, survey and research vessels and attached launches and the shore stations, except for the crew of the launch posted at Hooghly Point to the extent mentioned in the paragraph above.

31. As regards the claim for granting of weekly off day with pay and consolidated allowance to the crews of the vessels mentioned in Issue No. 1(a) it has been stated that when the vessels are down the river, it is impossible to give a weekly off day away from the vessel because the crew must remain in the vessels at that time. The alternative claim is for special casual leave calculated at the rate of 1/6th of the number of days spent on duty instead of 26 days as agreed in 1958, and payment of the consolidated overtime allowance and supply of free provisions during such special casual leave. At present even though the weekly off day is not given, the crew are given some relief on Sundays; when the vessels are down the river the crew who are engaged on day duty do work for only 3 hours from 6 A.M. to 9 A.M. when they break off for breakfast; they are not required to return to day work on Sundays after the breakfast. The crew engaged on operational duty have to work for 8 hours even on Sundays but the same crew do not

have to work on every Sunday. A changeover is made from operational duty to day duty after every week. When the vessel is at Calcutta either on commission at mooring or under annual survey or repair, help the crew get shore leave after the hours of day duty. On Saturday they get off after 1 P.M. and have to join by 7 A.M. next morning. On Sundays they may go away at 9 A.M. or after breakfast at 10 A.M. and they have to return by 7 A.M. next morning. So far as crew of the pilot vessels are concerned, it has appeared from the evidence of MW 4, A. S. Nayyar, Executive Officer of the Pilot vessel that before the ship goes down the river each time, he gives the crew time off until 10 A.M. for one day, i.e. the crew who get shore leave on Sunday at 9 A.M. are allowed to return at 10 A.M. next morning and those who are given shore leave at 4 P.M. on Monday are allowed to return at 10 A.M. on Tuesday. This is done in order to enable them to do their shopping for the family. It has been urged by Shri Chatterjee that this practice is being followed by Commander Nayyar because of his personal good relationship with his crew and that according to rules, the crew are supposed to return at 7 A.M. after the shore leave and therefore the time until 7 A.M. should be counted. But actually the crew have been enjoying this extra shore leave on Mondays morning and Tuesday morning every time i.e. once a month. Even if the time until 7 A.M. is counted, it is clear that from Sunday morning to Monday morning reporting time, the crew get 22 hours. They thus practically get a whole day off. On Saturdays, from 1 P.M. to 7 A.M. on Sunday morning, they get 18 hours. The pilot vessel stays at Calcutta for 12 days including 2 Saturdays and 2 Sundays and therefore each crew gets shore leave of long duration on one Saturday and one Sunday per month. Hence in a year, each crew gets the greater part of 12 Saturdays and nearly the whole of 12 Sundays, and shorter shore leave for 48 days more. The figures for other vessels of this group are similar when the time spent by the vessels on annual survey or overhauling are taken into consideration. Of the Sundays spent down the river because of the changeover from operational work to day work in alternate week, it may be said that out of 28 Sundays spent down the river a crew gets 14 Sundays with only nominal work, i.e. work between 6 and 9 A.M. It is in consideration of 12 Sundays on shore leave at Port and 14 Sundays down the river with opportunity for rest and relaxation that at the time of the agreement between the union and the Port Commissioners, the union agreed that the loss of weekly off days shall be compensated by provision of 26 days Special Casual leave. Reference has already been made to Ext. G, proceedings of the Port Commissioners at the meeting held on 8th July 1958; Paragraph (38) thereof mentions the grant of 26 holidays in a year in the form of Special leave in lieu of weekly days off lost; and there is a note appended that the union agreed to this arrangement. The practice adopted at Bombay in connection with the new Pilot vessel 'Venu' appears to be the basis of the present claim by the Calcutta Port Shramik Union of special leave equal to 1/6th of the number of days spent on duty. Reference was made before to Ext 17, a copy of the resolution adopted by the Trustees of the Port of Bombay on 19th June 1962 in relation to conditions of service in the new pilot vessel 'Venu'. It is stated in paragraph 23 that the employees of the vessel would be given shore liberty not exceeding one day for every six days actual duty, shore liberty being affixed or suffixed to the weekly day off and the period of shore leave would be considered as duty for all purposes. It has already been pointed out that conditions at Bombay are quite different; the Pilot vessel there is stationed only 8 miles from the Port, and it is possible for the Pilot vessel itself to come frequently to Port, or if it does not, to send some of the crew for shore leave and weekly day off by launch. This is not possible at Calcutta, where the Pilot vessel is stationed 126 miles from Port, and other vessels going down the river are also at considerable distances from the Port. After considering the shore leave enjoyed during the vessel's stay at Calcutta, whether in commission or for repairs, I find no reason to hold that that the crew should get more than 26 days special leave in lieu of weekly days off lost. There is a complaint voiced by some of the crew e.g. PW 43-Sunil Baran Roy, about special casual leave being refused as a substitute could not be arranged. Most of the crew examined have however stated that it is granted when asked for e.g. PW 4-Nadiram Sardar. The Commissioners must see that no application for special casual leave is refused for lack of a substitute; the Commissioners may grant the leave from a date somewhat different from the date mentioned by the applicant but the leave must be allowed, when applied for, within the year, so that the leave does not lapse. Sri Kar has urged that the crew attached to the launch which stays at Hooghly point do not have shore leave for as many days as the crew of the Pilot vessels for the launch stays at Hooghly point except when the launch is under annual survey or overhaul, and that the launch crew should, therefore get more than 26 days special casual leave. The annual survey of overhaul takes 2 to 3 months, and further the crew of the launch stationed at Hooghly Point comes to Calcutta once or twice a month for stores, vide the evidence of PW 43-Sunil Baran Roy; it has also appeared from Commander Vasdev's evidence that

when after the day's work, the launch is tied up to a buoy at Hooghly Point, 50% of the crew are allowed to go ashore for relaxation, though they normally return by 10 P.M. as they do not have their homes in the neighbourhood. Further, the same launch does not remain attached to Hooghly Point all the time; M. L. Lakshman is mostly at Hooghly Point, vide the evidence of Commander Vasdev and PW 44-Nadiram Sardar, but M. L. Vetki and M. L. Lava were respectively attached to Hooghly Point for some time. For the period when a launch is attached to Hooghly Point and has to serve both the survey party and the sounding party, an extra allowance is being provided. In consideration of all the circumstances, I do not think that for the launch crew, a special provision should be made for more special casual leave in lieu of weekly days off.

32. Next, as regards the claim for the consolidated allowance during the special casual leave, this does not appear to be tenable. In the revised regulations adopted by the Bombay Port Trust on 19th June, 1962 it is expressly provided in Regulation 7 that casual leave and weekly days of rest will not be considered to be days on duty for purposes of payment of overtime wages. Thus though the Bombay Port Trust agreed to pay 4 hours overtime in June, 1962 to the crew of the pilot vessel they expressly provided that such overtime allowance would not be payable for the period of casual leave and for the weekly days off. In the circumstances, the claim made by the Calcutta Port Shramik Union for payment of the consolidated overtime allowance during 26 days casual leave in lieu of weekly off days lost cannot be entertained. The crew at Calcutta are getting the consolidated overtime allowance for the period when the vessel is at Calcutta, when they enjoy shore liberty, including nearly 24 hours off which they get on Sunday. As regards free provisions, this has always been treated as an amenity provided during the period of active service in the vessels going down the river to compensate them for absence from home and avoid setting up a second establishment; that is why bhandaris are also provided for cooking. But when they are on leave, there is no reason why they should get a special benefit not enjoyed by all other employees of the Port Commissioners, or even of the Marine Department. In the circumstances, I must hold that there is no reason for directing that the overtime allowance and the free provision should be payable during the Special casual leave granted.

Issue No. 1(c):

33. Free provisions are provided to the crew of the vessels and shore stations mentioned in Issue No. 1(a). The scale of provisions supplied to the crew of pilot vessels appears from Ext. I (Annexure I to the written statement of the Port Commissioners). The scale of provisions supplied to crew of other vessels and shore stations appears from Ext. J (Annexure J to the written statement). Annexure I mentions rice 1½ lbs per head per day when the ship is at port and rice 1 lb. plus biscuits ½ lb. per head per day when the vessel is down the river. At present in lieu of biscuits the crew are being paid 37 paise per head per day. Ext. J mentions rice at 583 Kg. per head per day for deck crew and 612 Kg. per head per day for engine room crew and also Atta 117 Kg. per head per day. The pilot vessel crew get ½ lb. of fresh meat or fresh fish per head per day when the ship is at port and 3 ounces of dry fish per head per day when the vessel is down the river. Ext. J does not provide for a daily supply of meat or fish; in lieu thereof meat money of Rs. 2.50 is given per head per month to the crew. There is provision for supply of 3 live sheep for the entire crew of each light vessel each month. Ext. I does not include any milk although there is provision for supply of tea ½ oz. and sugar 2½ oz. per head per day. Ext. J mentions powdered milk at 453 Kg. per head per month. But since powdered milk is not available at present Rs. 3.22 in cash per head per month is given. Ext. J mentions sugar at 1393 Kg. per head per month for deck crew and 1866 Kg. per head per month for engine room crew; tea at 233 Kg. per head per month for deck crew and 466 Kg. per head per month for engine room crew. Both the lists include certain items of spices and salt. Ext. I mentions vegetables at ½ lb. per day and potatoes plus onions, only at Port, at ½ lb. per day; Ext. J mentions fresh vegetables at 1166 Kg. per month and potatoes at 102 mumpkins at 102 and onions at 029 Kg. per day.

34. The case of the Calcutta Port Shramik Union is that the crew at present employed in pilot vessels is not accustomed to taking dry fish and that fresh fish or fresh meat should be supplied to the crew of the pilot vessels even when the pilot vessel is down the river and that this arrangement is now possible because there is refrigeration arrangement in new pilot vessels which are now in use. It is also claimed that for crew of other vessels the meat money of Rs. 2.50 per head per month is quite inadequate and that the crew of these vessels also should be supplied with fresh meat or fresh fish every day in lieu of meat money at the rate of 6 oz per head per day. As regards 37 paise given in lieu of ½ lb. biscuits when

the pilot vessels is down the river, the union has stated that this sum is quite insufficient for buying $\frac{1}{2}$ lb. biscuits in the market and that if biscuits cannot be supplied the actual market price thereof should be given. The union has also claimed that in lieu of Rs. 3.22 as milk money 2 lbs. of condensed milk should be supplied per head per month, and milk should be included as an item of supply to the crew of the pilot vessel. The union has further claimed that Rs. 15/- per head per month should be paid in cash to enable them to supplement the free provisions with provisions of their own choice.

35. The National Union of Port Trust Employees has claimed that instead of Rs. 2.50 paid as meat money, Rs. 17.50 which is meat money paid to the clerical crew in the marine department should also be paid per head per month to the crew of the marine vessels going down the river. At the time of hearing, in view of the rise in the price of mutton in the course of the last two years from Rs. 5 per Kg. to Rs. 5.50, the claim has been raised to Rs. 18.75 per month. This union has asserted that the sum of Rs. 2.50 was fixed when the crew consisted of Chittagong and Noakhali muslims taking beef and the price was one rupee per seer. But the existing crew want mutton and as the price of mutton is higher the compensation money for meat must be higher also. In lieu of Rs. 3.22 per head per month paid for milk, this union has claimed that Rs. 8.50 per head per month should be paid unless condensed milk or good quality powdered milk can be supplied. The union has claimed also the addition of certain items to the existing scale of provisions namely, egg one per head per day, butter $\frac{1}{2}$ Kg. per head per month, fruit—2 bananas or any other seasonal fruit $\frac{1}{2}$ Kg. per head per day.

36. The Port Commissioners in their written statement have stated that the unions had been demanding change in the quantity and quality of provisions supplied to the marine crew, and after long negotiation it was decided in 1958 to fix the monetary value at Rs. 40/5/6 per head per month for the crew of all the vessel and the Commissioners agreed to give in cash the difference between Rs. 40/5/6 and the actual cost of provisions where the actual cost was less than Rs. 40/5/6. The Commissioners have stated that if supplies were to be enhanced as demanded by the unions, the cost would be very much higher than the cost of Rs. 40/5/6 which was agreed in 1958 as the maximum cost of free provisions. As regards the claim for substitution of fresh meat or fish for dry fish for pilot vessels when going down the river the Commissioners have stated that as a matter of practice they are still supplying dry fish to the crew of the pilot vessels when going down the river and the same is being consumed and that therefore there is no need for a change. As regards the biscuits supplied to pilot vessels crew when at port, the Commissioners have stated that practice of substituting biscuits for $\frac{1}{2}$ lb. of Atta or rice to the crew of the pilot vessels grew up when the pilot vessels remained at Sandheads for one to three months: Atta would get mildewed with such a long stay at sea and therefore the practice of supplying biscuits grew up. Under the present conditions when the pilot vessels stay for 15 or 16 days only at a time at Sandheads, the practice of supplying 8 oz. of Atta in lieu of $\frac{1}{2}$ lb. of biscuits should be adopted. Commissioners have pointed out that biscuits are not supplied to the crew of any other kind of vessel. As regards the claim for supply of fresh meat or fish or Rs. 17.50 as meat money per month to crew of vessels other than pilot vessels, the Commissioners have stated that meat or fish is not included in the scale of provisions. Ext. J and the payment to the crew of these types of vessels of Rs. 2.50 per month as meat is an addition to the schedule of free provisions, and therefore the claim for supply of fresh meat or fish or Rs. 17.50 per head per month is not justified. It is pointed out that the Port Commissioners have adopted the Fundamental Rules as applicable to their employees and under the Fundamental Rules, Government employees who are in receipt of free board and lodging are granted dearness allowance half the ordinary rates and that city compensatory allowance is also paid at half the ordinary rate, but the Port Commissioners are paying full dearness allowance and full city compensatory allowance to the employees of the marine vessels although the crew are receiving free provisions throughout the month and free lodging except when they are on leave and also paying them the Calcutta house rent allowance. Further, the value of the free provisions (Rs. 40/5/6) is included in the gross pay on which the consolidate allowance is calculated, so that each crew gets Rs. 20/- or Rs. 25/- as cash allowance on the value of the free provisions, in addition to the free provisions. In view of these concessions, according to the Port Commissioners, the claim for further improvement in the free provision made by the unions is not justified.

37. Shri Chatterjee for the Calcutta Port Shramik Union has pleaded for the adoption of the scale of provisions adopted for the crew of sea going vessels employed within Indian Home trade limits, on the ground that the Bombay Port Trust has adopted that scale. The Regulations for pilot vessels adopted by the Bombay

Port Trust on 19th June 1962 (Ext. 17) provide that the employees shall be entitled to free rations on the scale admissible under the Home Trade article (Regulation 4). To prove the scale admissible under the Home Trade Articles, Shri Chatterjee produced Ext. 8, the form for half yearly agreement and account of voyages of crew of a ship engaged in the Indian Home Trade and Ex. 9 a similar form for half yearly agreement for Home Trade Ships. The scales given for Indian Seamen in these forms however do not support the claim of the Calcutta Port Shramik Union for improved provisions. That scale is as follows:—

Rice	..	..	..	..	..	1 Lb. 12 oz. per day
Dal	..	..	..	..	..	6 Oz. "
Ghee	..	..	..	..	..	2 " "
Chillis	..	..	..	..	..	$\frac{1}{2}$ " "
Garlic	..	..	..	..	..	$\frac{1}{2}$ " "
Salt	..	..	..	..	..	$\frac{1}{2}$ " "
Tamarind	..	..	..	..	..	$\frac{1}{2}$ " "
Dry fish	..	..	..	..	..	4 " "
Onions	..	..	..	..	..	$\frac{1}{2}$ " "
Water	..	..	..	..	..	1 Gallon "

There is no provision for condensed milk or milk powder or for sugar or for fresh meat or fish in this scale. Accordingly, Shri Chatterjee fell back upon the scale of provisions for the crew of foreign going ships vide Annexure to Ext. 10. In Ext. 10 it is stated that this is also present scale of Home Trade ships. But no evidence as to whether the scale has really been adopted for the Seamen engaged in vessels employed within Indian Home Trade limits has been adduced. The relevant items of this scale are as follows:

Rice	..	..	..	..	400 gms. Daily
Atta or Flour	..	..	..	..	170 " " (at sea)
Atta or Bread or					
Biscuits in Port only	..	..	..	..	170 "
Dal	..	..	..	..	85 "
Fresh fish (3 days in a week)	..	..	..	..	220 "
Fresh meet (-do-)	..	..	..	..	340 "
Chicken	..	..	..	..	225 " (Once a week)
Sugar	..	..	..	..	45 " daily
Egg	..	..	..	..	1 (Every alternate day)
Fruit	..	..	..	..	115 " -do-
Condensed milk	..	..	..	..	230 " Weekly
Butter	..	..	..	..	30 " (In Port only)
Jam	..	..	..	..	10 " -do-

There is no evidence to indicate whether this revised scale for crew of foreign going ships said to be adopted also for Home Trade Ships, is now being given to the crew of pilot vessels and other similar vessels at Bombay. Sri Karbhkar has pointed out the difficulties in the way of Port Commissioners if the scales of provision are substantially improved. Rule No. 25 of the Minimum Wage Central Rules lays down the scale of extra wages for overtime. Overtime wages are payable at one and half times the ordinary rate of wages for agricultural employment and at double the ordinary rate of wages for any other scheduled employment. Explanation to the rules is as follows:—

"The expression 'ordinary rate of wages' means the basic wage plus such allowances including the cash equivalent of the advantages accruing through the concessional sale to the person employed of foodgrains and other articles as the person employed is for the time being entitled to, but does not include a bonus".

Thus ordinarily when foodstuffs are supplied to workmen at a concessional rate the difference between the market rate and the concessional rate has to be added to the basic pay and other cash allowances to arrive at the normal rate of wages. This rule does not say that the cash equivalent of free provisions is to be added to the basic wage, etc. for arriving at the normal rate of wages under the Minimum

Wages (Central) Rules. Therefore the Commissioners would strictly be entitled to exclude the cash equivalent of the free provisions in arriving at the normal rate of wages for the purpose of payment of overtime wages. But in accordance with the agreement with the union, a sum of Rs. 40/5/6 which was considered to be cash equivalent of free provisions in 1958 has to be added to the basic pay and dearness and other cash allowances in arriving at the normal rate of wages of crewmen and the consolidated overtime allowance has to be calculated on that figure. This provision has been embodied in the Regulations Ext. 15 vide Regulation 6 in both the parts. Thus on the sum of Rs. 40/5/6 also the crew are getting this compensatory allowance at 62½ per cent or 50 per cent as the case may be (at present at 67½ per cent 55 per cent) and Sri Karlekar has urged that it is open to the crew to utilise this sum of money representing the percentage of compensation on the agreed value of the free provisions, to supplement their rations, and that the Commissioners should not be asked to adopt a scale of provisions the cost of which will be substantially higher and on which under the present Regulations the prescribed percentage will be payable as consolidated compensatory allowance.

38 It appears however to be a common complaint by the crew men examined on behalf of the union, that the scale of free provisions is inadequate and that the crewmen have to spend Rs. 15 or Rs. 20 or even Rs. 30 per month from their own pocket to supplement the ration. Most of the witnesses for the union complained not about long hours of work, but only about the rations. Their claim is that while on service they are entitled to free provisions, and they made a grievance of having to spend on their food from their pocket; though the agreed value of the provisions as in 1958 is added to the gross pay for calculating the consolidated allowance in lieu of overtime, the men not unnaturally treat the whole of the allowance as allowance for overtime only, and do not think that a portion of it is for supplementing the provisions that they receive free. It appears to have been a mistake on the part of the Commissioners to agree to add the cost of free provisions to the basic pay and cash allowance for arriving at the gross pay on which the percentage allowance is payable, but having agreed to do so, the Commissioners cannot, while that agreement is in force, treat the percentage on the cash value of the provisions as an allowance for supplementing the provisions. They must supply provisions sufficient for an working adult; in respect of proteins and vegetables, the scale Ext. J appears to be inadequate, while the scale Ext. I makes excessive provisions for the crew when at Port. If the scale of provisions for Seamen mentioned in the Annexure to the letter Ext. 10 has been adopted for Home Trade Ships also, the adoption of the very liberal scale may be explained by the fact that an agreement was entered into between the Seamen of Ocean going vessels and the Ship owners by which the ship owners agreed to certain improvements in the scales of pay of different categories of crew and also agreed to increase the subsistence allowance to Rs. 550 per day, which is equivalent to the messing allowance given to the officers of the Marine department of the Port Commissioners. This agreement came into force from 1st November 1966 and this has enabled the liberal revision of the scales of provision for Seamen. But the Seamen of the Ocean going vessels do not receive any overall compensatory allowance in lieu of overtime work. The only provision for overtime is that for actual work beyond the normal working hours per week an overtime allowance shall be paid at the rate of Rs. 1.25 per hour for those drawing pay upto Rs. 215 per month rising to Rs. 2 per hour for those drawing pay over Rs. 296 per month. The adoption of the scales of provisions for Seamen as in Annexure to Ext. 10 would not only involve the Port Commissioners in a monthly expenditure of about Rs. 150 for each crew but they would further be liable to pay in cash a sum equivalent to 62½ per cent or 50 per cent of the sum of Rs. 150. It is clear that such a liberal scale equivalent to the Officers scale could be adopted only if the Port Commissioners are exempted from the liability to pay the percentage consolidated compensatory allowance on the price of the provisions. The terms of Reference however do not empower me to give a direction that the cost of the improved scale of provisions should not be taken into account in arriving at the normal wages for the calculation of the consolidated rate of overtime allowance. This may possibly be done by the Central Wage Board for Port & Dock Workers who have the power to review the entire system of payment of wages and allowances to the Port and Dock workers. At the same time as I have indicated above, there ought to be some improvement and modification in the scale of provisions. I consider that it is desirable that for pilot vessels and other vessels a uniform scale of provisions should be adopted. As regards biscuits, this at present due only to the crew of pilot vessels when at sea, and for some years the Commissioners have been paying 37 paise instead of supplying biscuits. Pilot vessel crew got rice only at 14 lb per head when at port, while crew of other vessels are supplied with rice as well

as Atta. I think a uniform system may be adopted of 1 lb. of rice and $\frac{1}{2}$ lb. of atta for each crew of all vessels both at port and when down the river. The reason for supply of more rice to the crew of dredger and despatch vessels, etc. at present is that no meat or fresh fish is included in their daily provisions except for meat money of Rs. 2.50 per month which is quite inadequate for a daily supply of even at 1 oz. per day. The scales of fish and meat as mentioned in Exts. 8, 9 and 10 have already been mentioned. Sri Karlekar has referred to scales of vegetarian and non-vegetarian diet included in the questionnaire of the Central Wage Board for Port and Dock Workers based on a resolution adopted at the 15th Indian Labour Conference. The scales are as follows:

Item	Non-Vegetarian	Vegetarian
Cereals	14 Oz.	14 Oz.
Pulses	3 "	3 "
Vegetables	10 "	14 "
Fruit	2 "	2 "
Meat or Fish	3 "	—
Milk	10 "	4 "
Salt	75 "	75 "
Condiments	75 "	75 "
Oil & Ghee	2 "	2 "
Sugar & gur	2 "	2 "

The marine crew are in the category of heavy manual workers and the scale to which they are accustomed has to be taken into consideration. Since many of the vessels now in use contain refrigeration arrangements, it may be possible to provide fresh meat or fish even when the vessels are down the river, if not, the cash value of the meat or fish must be given and the crew permitted to make their own arrangements.

39. I think that the following scale of provisions would be suitable and I direct the adoption of that scale:

Rice	... 1 lb. (450 gms.)	per day
Atta	... $\frac{1}{2}$ lb. (225 gms.)	"
Meat	... 6 Oz. (170 ")	On alternate day
Fresh Fish	... 4 Oz. (113 ")	
Dal	... 3 Oz. (85 ")	Per day
Oil & Ghee or Dalda	... 2 " (56 ")	"
Sugar or gur	... 2 $\frac{1}{2}$ " (70 ")	"
Potatoes	... 4 " (113 ")	"
Other Vegetables (Pumpkins & other fresh Vegetables)	... 6 " (170 ")	"
Lime	... 15 Nos.	per month.
Salt	... 525 Kg.	"
Turmeric	... 350 "	"
Chillis	... 233 "	"
Pepper & Jeera	... 233 "	"
Onions	... 1 "	"
Tea	... 25 " Per deck side crew	"
	... 5 " Per Eng. side crew	"
Powdered Milk or Condensed Milk	... 453 Kg.	per month.

(Where for want of sufficient refrigeration space it is not possible to supply fresh meat or fish to the crew when down the river, they should be paid at the rate of 62 paise for each day for which supply cannot be made. Simi-

larly, when it is not possible to supply powdered or condensed milk, the crew should be paid Rs. 6 per month in lieu thereof so as to be able to make their own arrangements).

The present practice of supplying live sheep to the crew of light vessels instead of meat or fish may be continued. Supply of firewood shall be continued at the present scale.

Issue No. 2:

40. The background of the demand for the crew attached to the Harbour crafts and plying establishment including the mooring crew and operational staff under the Mooring Master has already been described. When the Government exempted some of the marine crew from the operation of the Minimum Wages Act subject to the adoption of certain Regulations, the crew attached to the Harbour Craft and other vessels and stations under Harbour Master were not exempted. Accordingly, they are governed by the Minimum Wages Act and the Central Rules made thereunder so far as applicable. Under Section 13(1) of the Minimum Wages Act the appropriate Government may in any scheduled employment fix the number of hours of work which shall constitute a normal working day inclusive of one or more specified intervals. Under Rule 24(2) the working day of an adult worker shall not spread over more than 12 hours. But under Rule 24(1) the number of working hours of an adult per day shall not exceed 9 hours. Therefore if there is a spread over of 12 hours, there must be 3 hours of recess. Since there is also provision for payment of overtime if the total number of working hours in a week exceeds 48 hours, if work is done on 6 days per week, normally there should be 8 hours work per day. For the crew employed under the Mooring Master and the Dock Master the Port Commissioners have fixed 12 hours spread of duty, and on the assumption that there is not more than 10 hours of actual work during the 12 hours, they have allowed 2 hours overtime. But the recess is not specified; it varies from day to day according to the tide. The unions have claimed that intervals of recess should be specified, and if the crew have to work during that specified intervals of recess they must be paid overtime wages for that time. The claim for specified recess hours is only a prelude to a claim for 4 hours overtime during the 12 hour shift, because if recess hours are specified, as the high tide commences about 50 minutes later every day, it would be necessary for the crew of the Harbour master to work during the recess hours, on most of the days, because much of the work is done during "high water slack", as the witnesses for the management have stated. According to the unions, there has been increase in the work of the crew Heaveup Boats, Hawser boats, Anchor vessels and other crew employed under the Harbour Master establishment, because there has been increase in the number of vessels coming to the Calcutta Port for loading and unloading, and the number of shifting of vessels from berth to berth inside the Port has also increased due to the increased frequency of bore tides, and therefore as a matter of practice out of the 12 hours spread of work of these crew, they hardly get any time off for relaxation or even for meals. Accordingly, the unions claimed that recess hours should be specified during which the crew should be free to leave the place of work; and if they are required to work during that time; they should be paid overtime wages for that time. Further, according to the union, the crew attached to the Harbour Master and Berthing establishment when delayed through not being relieved in time, are not paid any overtime wages for such delay. The unions claim that an account of such delay should be kept and overtime wages should be paid for such hours of delay. It has already been mentioned that the crew of Heaveup boats and Hawser boats and Anchor vessels are working on a basis of 48 hours on and 48 hours off and 24 hours on and 24 hours off (plus 24 hours more off for weekly holiday); this working arrangement was mutually reached between the authorities and the workmen as stated in paragraph 2 under Issue 2 of the Written statement of Calcutta Port Shramik Union. At the time of hearing, some of the workmen have stated that they would like to change to the system of 12 hours shift per day; but neither of the unions has made such a claim because under the existing system, the workmen get full four days off per week, and the system is more acceptable to the Port Commissioners as it saves them from the more frequent use of launches to convey the crew of the Heaveup boats and Hawser boats from their reporting station at Taktaghat to the place in the river where the Heaveup boats and Hawser boats may be moored. I may observe that I would like the system to be changed; if the men have 10 hours' duty in each 12 hours (even more as they claim) continuous duty for 2 twelve hour shifts must leave them exhausted, and I cannot conceive how they can do 4 twelve-hour shifts continuously. The explanation must be that the men have actual work for 4 to 6 hours in each 12 hour shift, as the Port Commissioners'

witnesses have stated; as most of the work is at high water slack, the men practically work on the 4 hours on 8 hours off system like the operational crew in vessels going down the river, or 4 hours on 6 hours off. The Port Commissioners are thus keeping more than 2 sets of crew when one set with temporary house in the vessels would suffice; but of course the hawser boats and heaveup boats because of their limited space cannot serve as temporary home of the crew like the vessels going down the river; somehow, the crew of the boats sleep for 5 or 6 hours by rotation in the limited space available. Further, if the Minimum Wages Act and Rules were strictly to apply, more than 12 hours spread in a day of 24 hours would not be legal when there is a 24 hours spread, there would be liability to pay overtime wages for 11 hours, even deducting 2 recess intervals of 2 hours each for hours of work in excess of 9 hours. Only the fact that the Minimum Wages Act and Rules do not all apply to this category of crew, as I shall presently show, saves the Port Commissioners now from the claim.

41. The Port Commissioners in their written statement have stated that the work of the crew under Mooring Master and the Dock Master is required to be done under conditions dependant upon the tides including bore tides and the work is essentially intermittent; and in some cases it is such that once the work starts it cannot be stopped before the work is completed fully and that in the circumstances the Minimum Wages Act and the Rules made thereunder cannot apply to the crew of these vessels. The Port Commissioners rely on Section 13(2) enacted by the 1957 amendment of the Minimum Wages Act which is as follows:

"The provisions of Subsection (1) shall in relation to the following classes of employees apply only to such extent and subject to such conditions as may be prescribed:

- (a) employees engaged on urgent work, or in any emergency which could not have been foreseen or prevented;
- (b) employees engaged in work in the nature of preparatory or complementary work which must necessarily be carried on outside the limits laid down for the general working in the employment concerned;
- (c) employees whose employment is essentially intermittent;
- (d) employees engaged in any work which for technical reasons has to be completed before the duty is over;
- (e) employees engaged in a work which could not be carried on except at times dependent on the irregular action of natural forces".

The Commissioners rely particularly on clauses (c), (d) and (e). The Commissioners have stated that taking into consideration the duties actually performed by the crew of the Hawser boats, Heaveup boats, Anchor vessels, launches, tugs, etc. the hours of actual work in 12 hours shift does not ordinarily exceed 8 hours and that inspite of the fact that they are covered by Sub-section (2) of Section 13 of the Minimum Wages Act, the crew are being allowed 2 hours overtime wages for each shift and 2 hours recess to be mutually arranged in each shift, this having been agreed before Section 13(2) was enacted, and therefore the claim for fixed recess in each shift is not maintainable. So far as the mooring crews are concerned, the Commissioners according to a settlement with the Unions which was arrived at on 6th November, 1959, have increased the strength of the mooring crews by 25 per cent and agreed to pay to the mooring crews -/10/- as meal and transport allowance per job and also agreed that where the mooring crew is required to do in one day a second job extending beyond 10-30 P.M. the meal and transport allowance for the second job will be Re 1 for class IV and Rs. 1/6/- for Class III employees. For the mooring crews the Commissioners have built a rest shelter in the Port area and the mooring crews are also paid 2 hours fixed overtime irrespective of the actual hours of work, and they are allowed 2 days off per week; they can have no claim to fixation of specified recess, as they are given sufficient compensation for irregular hours of employment. As to the claim for overtime wages for the period of delay in relieving, the claim according to the Port Commissioners is not maintainable because when the crew are waiting for being relieved they are not usually doing any work and if there is occasional delay in being relieved, there is also delay in starting the next shift.

42. So far as the crew under the Dock Master and Mooring Master are concerned, there is no order as yet passed under Section 13(2) of the Act laying down the extent and conditions in which the Minimum Wages Act shall be applicable to them; therefore assuming that they come under one of the five clauses of Section 13(2), Section 13(1) of the Act could not apply at all to them.

The Commissioners have claimed that the employees concerned came under clauses (c), (d) and (e). As regards clause (c), employees whose employment is essentially intermittent, the parties have argued at length on the point whether the employees come under this clause. Sri Karlekar has argued that though the crew attached to Hawser boats and Ilcaveup boats are on duty for 24 hours on and 48 hours off, during each 24 hours, they have usually only 2 jobs of mooring or unmooring to do, and each mooring job takes about 3 to 4 hours unless there is gas cutting of a shackle to be done; it is only rarely that during 24 hours the crew of the Heaveup boats and Hawser boats have 3 jobs. Sri Karlekar has therefore stated that these crew have work only intermittently. Similarly, launches and tugs, though they have several jobs in a 12 hour shift, each job takes 30 to 40 minutes and on the average; the officers have stated the actual working of a launch and a tug do not exceed 6 hours in the 12 hours spread. Therefore, according to Sri Karlekar the nature of work is intermittent. Shri Chatterjee and Sri Kar have argued that the work cannot be considered intermittent, as even when the crew have no work to do, they have to remain in their boats or vessels, and have to be on the alert to see that the boats and vessels in their charge are not damaged either by collision with some other boat or vessel or by coming against a buoy or otherwise. The unions have urged that the crew should be deemed to be working for the full 12 hours in a 12 hour spread, and that this would be clear if the Commissioners tried to specify times for recess, for the crew would be required to work during that time specified for recess also. On the other hand, even though the crew may not take recess at the same time everyday, because of the tidal condition under which they work, it is not true that they have to work all the time. Thus, PW 3—Narendra Kr. Das, indial of Heaveup boat, stated that in a 24 hour spread of duty, he usually gets 5 or 6 hours for sleeping, but the hours are not regular and there is no accommodation in the boat for all the crew to be sleeping at the same time. In fact all cannot sleep at the same time because one or two must remain alert for the safety of the boat. Therefore a system of rotation has to be arranged amongst the crew members. It is also admitted that the crew make time for taking meals. In view of the nature of work done, it is clear that the crew have sufficient time off. Ext. Q is an extract from the relevant log book showing the work done by a particular Heaveup boat, namely Heaveup boat No. 6 for the 3 months, February, March and April, 1965. It shows that on many of the days the crew of the Heaveup boat performed 2 jobs e.g. on 7th February, 1965, the crew of the Heaveup boat were engaged in bringing one buoy and 15 chains from Anchor vessel 'Bhim' to Taktaghat, and thereafter the crew had to shift one Sea-going ship, the 'Sombas' from 8 Calcutta jetty to 3 Hastings Mooring. On a few days like 22nd February the crew had 3 jobs, but to off set that, on several days e.g. 1st, 5th, 6th, 10th, 11th, 12th, 14th, 18th, 25th and 26th February the crew had only one job during 24 hours. It may be recalled that a crew works on the system of 24 hours on and 24 hours off and 48 hours on and 48 hours off and a weekly day off, so that a particular set of crew attached to a Heaveup boat works only 3 days in a week. For 3 other days there is another set of crew, and for the 7th day there is a set of relieving crew. Thus the extract from the log book, Ext. Q shows the work of not one set of crew but of 2½ sets of crew. Ext. Q2 is the extract from the log book showing the work of Hawser boat No. 2 during February, March, and April, 1965. This extract also shows that on most days the crew have two jobs; occasionally there are 3 jobs but on several days there was only one job to be done in 24 hours. It may be mentioned that the crew men did not agree with the estimate that a job of mooring or unmooring takes only 3 to 4 hours, which is the evidence of MW 2—K. P. Mathur, the Mooring Master and overall in charge of Taktaghat. PW 3—Narendra Kr. Dey said that on the average it takes 6 or 7 hours to do a job of mooring or unmooring. The process of mooring and unmooring has been briefly described before, and there is no reason why the work should take normally more than 3 or 4 hours as estimated by the Mooring Master. But even assuming that the crew of the Heaveup boats and Hawser boats actually take 6 or 7 hours to do a job, still since normally there are only 2 job to be done in 24 hours and frequently only one job, it is clear that they have plenty of off time. The crew apart from mooring and unmooring have occasional odd jobs like carrying buoys and chains, but that work is also mentioned in the Log book. The work of mooring and unmooring is started at high water slack, vide the evidence of the Mooring Master; the time of high water slack shifts by about 50 minutes every day and so the work may have to be done at any hour of day or night, and therefore it is difficult on the part of the Port Commissioners to provide specified recess unless they adopt the system at Bombay of specifying the recess hours for a day on the previous evening. I have already stated that if the crew in question come within one of

the clauses mentioned in Section 13(2) of the Minimum Wages Act, Section 13(1) would not apply as there is no Government notification under Section 13(2); and so there would be no liability to specify recess. The question is whether Sub-section (2) of Section 13 applies. Shri P. C. Chaudhury in his report at page 295 mentioned the marine staff of Ports as having intermittent duty, and observed as follows:

"12. The notification of some categories of Port workers under the Minimum Wages Act has led to practical difficulties in respect of certain staff as, for example, the Marine staff whose duties, though essentially intermittent, require them to stay on board for continuously long periods and the Light House staff in Bombay Port who have to stay for several days at their places of duty; the fixation of weekly hours at 48 and the calculation of overtime beyond these hours in such cases have resulted in quite disproportionate payments....."

Against at pages 328-329, in paragraph 52, he observed as follows:

"52 The difficulties in the application of the Minimum Wages (Central) Rules to intermittent workers have already been indicated. Some of the agreements between the Port authorities and Labour recognise the difficulty and the solutions merely aim at restricting the payment of overtime to a reasonable figure. Such ad hoc arrangements, however, are liable to provoke demands for revision from time to time. The payment of a precise sum as overtime for excess work done has also been rendered difficult by the absence of any machinery to clock the actual working hours. Any payment will thus, inevitably, be on an empirical basis Except in the case of Marine Staff, overtime at double the normal rates should be paid to essentially intermittent workers for work in excess of 75 hours a week and a suitable compensatory allowance should be evolved to replace the present ad hoc additions to emoluments".

Sri Chaudhury suggested for the marine staff the adoption of a system similar to the system of running allowance paid to certain categories of Railway staff. This recommendation however was not acceptable to the Government. The Government resolution was adopted on 28th July, 1958, after consulting the Port authorities and the Labour unions of several Ports after the publication of Shri Chaudhury's report, being Resolution No. 23-PLA(87)/58. Paragraph 22 of the resolution is as follows:—

"The Officer on Special duty has not recommended any important change in the working hours except for certain categories of staff such as those working as crews of vessels or in other departments whose duties are essentially intermittent in character. For such staff, he has recommended a 75 hour week (obviously a mistake for 72 hours) and in the case of the marine staff, the grant of "running" allowance on the model of the railways. The Minimum Wages Act, 1948, which applies to these categories of workers in the Ports of Calcutta, Bombay and Madras, did not, until it was amended in September 1957, provide for a category of "intermittent" workers. Therefore, these categories of workers were subject to the 48 hour rule. As it was not feasible for them to leave their place of duty—e.g. a vessel away from the base at scheduled hours, they were compensated by the grant of special or overtime allowances in agreement with the labour unions. The labour unions now contend that the work of these categories of employees is continuous and not intermittent in character. The Government of India consider that this attitude of the labour unions is unreasonable. The proper course, in their view, is to refix the hours of work under the Minimum Wages Act, taking into account the special nature of the work in each case and to compensate the workers on the lines suggested in paragraph 33 below".

Paragraph 33 is as follows:—

"The question of overtime is closely related to that of working hours. The application of the Minimum wages Act to the Port Trusts without regard to the operational needs of the different departments and the working conditions of different categories of workers has complicated the position. The OSD has drawn pointed attention to the

fact that the duties of some of the employees to whom the 48 hours week was applied by the Minimum Wages Act, "are not continuous in the same sense as duties in other departments of the ports are". The working shifts of such employees are 12 or more hours and their duties, as in the case of marine staff for example, though essentially intermittent, require them to stay on board a vessel for continuously long periods. The result has been that since the application of the Minimum Wages Act, such staff has been receiving overtime payments, in Bombay every day, at rates which are disproportionately large compared with their normal emoluments, in some cases the figures going up to as much as 300 per cent of the basic pay. This is obviously an unreasonable state of affairs. The Minimum Wages Act was amended in September, 1957, so as to enable special provision being made for intermittent workers and it should be possible now to evolve a suitable scheme by which such workers are given reasonable compensation for being placed on duty in excess of 9 hours a day or 48 hours a week. The Government of India are not in favour of extending the practice now in force in Bombay of making overtime payments to this class of staff at overtime rates on a 48 hours week basis. The scheme of running allowance for certain categories of staff in the Indian Railways is not a good model for adoption by the ports because those allowances are a mixture of elements representing pay, travelling allowance and incentive for better performance. A scheme based on percentage of pay will be both simple and reasonable to adopt."

43. Thus the Government agreed with the Officer on Special Duty, Sri R. C. Chaudhury that these categories of marine staff have intermittent work and considered the claim of the labour unions that the crew are on continuous duty as unreasonable. But the Government have not made a declaration under Section 13(3) that these categories of marine crew are intermittent workers. Section 13(3) of the Minimum Wages Act is as follows:

"For the purpose of clause (c) of Sub-section (2), employment of an employee is essentially intermittent when it is declared to be so by the appropriate Government, on the ground that the daily hours of duty of the employee, or if there be no daily hours of duty as such for the employee, the hours of duty, normally include periods of inaction during which the employee may be on duty, but is not called upon to display either physical activity or sustained attention."

The intention of the Government is clear from the resolution from which quotations have been given but the Resolution cannot be regarded as declaration under Section 13(3). It has therefore been urged by Shri Chatterjee that the Port Commissioners cannot claim exemption from the operation of Section 13(1) of the Minimum Wages Act on the footing that the crew of these sections are essentially intermittent workers. But there is also clause (e) for which no special declaration of the Government is necessary, concerning employees engaged in work which could not be carried on except at times dependent on the irregular action of natural forces. The work of mooring and unmooring is dependent on the time of the high water slack in the tidal river Port of Calcutta and the time shifts by about 50 minutes every day and the work of mooring and unmooring cannot be carried on except at times dependent on the irregular action of this natural force, the tide. The bore tides impose some extra work on the crew of Heaveup boats and Hawser boats and the crew of launches and tugs, but that work has to be done at times depending on the irregular action of such bore tides. The docking and berthing of ships also depend on the tides. In short, all the sections under the Mooring Master and Dock Master do work the timing of which depends on the action of tides including bore tide. Accordingly, I must hold that the crew under the Mooring Master and Dock Master are not governed by Section 13(1) of the Minimum Wages Act. Hence specification of recess is not necessary. It is only to be considered whether in view of the long spread of their work, the rules as to overtime allowance adopted by the Port Commissioners are reasonable. It may be mentioned that 2 hours overtime amounts to the allowance of 50 per cent of the total normal wages for the working day, consisting of basic pay, dearness allowance and other allowance. As overtime wages for 2 hours is not payable for the weekly holiday, the allowance comes to less than 50 per cent i.e. to about 43 per cent of normal monthly wages. By the resolution adopted on 11th January, 1954, after long discussion between the unions and the Port Commissioners, the Port Commissioners started giving

2 hours overtime wages to these categories of marine staff; and as a result of the settlement which the Commissioners were compelled to make on 28th December, 1964, to avert a general strike of the Port workers the Commissioners gave without prejudice an additional overtime allowance of 12½ per cent on the wages of these crew. The unions have urged two reasons for increasing the allowance of overtime from 2 hours, namely increase in the volume of traffic and increase in the frequency of bore tides due to deterioration of the river channel. As regards the increase in traffic, this point has been dealt with already and it has been pointed out that the number of incoming and outgoing vessels was more or less steady from 1959-60 to 1964-65, but that in 1965-66, there has been a fall in the number of incoming and outgoing vessels. Since 1954, no doubt there has been some increase in the number of incoming and outgoing ships, but the question is whether the crew have to do more than 10 hours' work in a 12 hour shift. This point will be considered after the effect of bore tides has been discussed. When a bore tide is apprehended, all ships with draft of over 18' have to be moved inside the dock and the ships remaining in the river have to be fitted with bore springs; and after a bore has made, i.e., after the tidal wave has passed and the water level has settled down, the ships taken into the dock for safely have to be brought back again into the river. This was stated by MW 2-A. P. Madhur the Mooring Master. The Calcutta Port Shramik Union produced a statement Ext. 2 showing the frequency of bores at the Calcutta Port. It is compiled from the tide tables for Hooghly river, published each year. The tide tables however make it clear that knowledge has not sufficiently advanced to enable the occurrence of bores to be predicted exactly; but from general considerations certain dates during the year on which bores may occur, have been indicated in the tide tables. The statement, Ext. 2 shows that bore was apprehended on 70 days in 1943, on 130 days in 1953, on 158 days in 1960, on 160 days in 1962 as well as 1963 and on 170 days in 1964. Though there is no evidence as to the number of days when bore actually came—on some days when bore is apprehended it fails to materialise—it may be taken that there has been some increase in the frequency of bores. But the Mooring Master, MW 2, has stated that though because of the bores the number of movement of ships is increased, all the movements are given in the log books. The work of fitting bore spring and bore anchor is also indicated in the log book. MW 7 H. K. Chatterjee, Deputy Dock Master, proved the statement of vessels coming into Port and going out of Port and also number of shiftings. This statement is Ext. Z. The statement shows the following comparative figures taking the KP Docks and KG Docks together.

Year	Total Inward	Total Outward	Total Shifting	Daily Average Inward	Daily Average Outward	Daily Average Shifting
1954	33	137	257	3.6	3.6	7.8
1964	50	194	207	5.2	5.1	7.3
1965	174	175	210	4.75	5.1	7.49
1966	152	160	252	5.1	5.0	6.1

It is clear that there has been no rise in the number of shiftings because of bore tides or because of any other reason in recent years. As compared with 1954 the volume of inward and outward traffic is no doubt greater. But the total average number of daily movements has increased from 15 in 1954 to 16.2 in 1966. It is not a marked increase and I am not satisfied that the crew of heavier up boats and heavier boats have to do more than 10 hours' work in a 12 hour shift; actually the average number of working hours appear to be 8, if not less.

44 Shri Chatterjee referred to the Bombay practice under which the flotilla crew are being given 4 hours overtime wages. No direct evidence was given on this point but reference was made to an observation made in a judgment of the Supreme Court in 1966 I LLJ 709, the Workmen of Bombay Port Trust v Trustees of Port of Bombay. That case was concerned with the question of the validity of the system of work of the shore crew of the Prince's Dock and Victoria Dock at Bombay, under which each shift consists of 8 hours normal duty, 2 hours variable recess and 2 hours overtime. The tribunal held that the union was not able to establish that the existing system of work needed any modification. The Supreme Court upheld the order of the tribunal. In the last paragraph of the judgment at page 717, there is reference to the flotilla crew, as

follows, "the workmen compared the case of the Prince's and Victoria Docks with the case of Alexandra Dock and Flotilla crew and pointed out that in the former there is 3 hours overtime and in the latter there is 4 hours overtime in the 12 hour shift. But at Prince's and Victoria docks there is 2 hours overtime only". In refusing the claim for equal treatment to the shore crew of Prince's and Victoria docks, the Supreme Court observed that flotilla crew have to remain on duty for the full period of 12 hours and they would work as and when required and therefore they are entitled to overtime for 4 hours; but for the shore crew of Prince's Dock and Victoria Dock, there are two intervals of rest, the hours of recess for a day being notified on the previous day, and in the circumstances the shore crew of Prince's and Victoria Docks could not claim more than 2 hours overtime. Shri Chatterjee has relied on the observation of the Supreme Court that "as the flotilla crew have to remain on duty for the 12 hours and do work as and when necessary, they are entitled to 4 hours overtime" and has said that the same argument applies to the flotilla crew of Calcutta, i.e., the crew of all the boats and vessels under the Mooring Master and the Dock Master. Reference has however been made above to the Government Resolution on Shri P. C. Choudhury's report, wherein Government stated that the Bombay system of paying overtime even when the crew had intermittent work should not be adopted by other ports, but that an allowance equal to a percentage of pay should be paid. The percentage is to be fixed after careful consideration of the duty spread and the hours of actual work. On the whole the Calcutta Port Commissioners have done this.

45. As regards the actual hours of work, reference has already been made to the crew of Heaveup boats and Hawser boats. Some of the crew of Heaveup and Hawser boats raised the objection that previously the lines or hawsers from the aft of the ship were fixed by dingheewalas who came to transport the officers to their destination but that at present the lines or hawsers from the aft of the ship have frequently to be fixed by the crew of Heaveup and Hawser boats. It has however been explained by A. P. Mathur, the Mooring Master that work without payment used to be taken from dingheewalas in consideration of their dinghee being hired for the transport of officers, but the work is included in the duty of the crew of the Heaveup boat and Hawser boats; they must perform the part of the mooring that has to be done from the river. The carrying of the aft lines does not entail much extra work for the crew of the Heaveup boats and Hawser boats; it does not increase the total time required for mooring and unmooring the vessel. Shri Kar has argued that in spite of the increase in the number of incoming and outgoing vessel, there has been no increase in the number of Heaveup boats and Hawser boats but rather a reduction and that therefore the volume of work has increased for the remaining crew. It does not however appear that there has been any reduction in the number of Heaveup and Hawser boats. MW 2, Mooring Master, stated that the number of Heaveup boats has recently been increased by one, the present number being 21 out of which 18 are manned and 3 remain generally under repair. As regards the number of Hawser boats, he stated that due to sinking of some hawser boats, the number was for a time reduced from the original number of 16, but owing to the acquisition of new hawser boats, the number has now increased to 16. In the Establishment Schedule there is reference of hawser boat No. 23 and therefore Sri Kar has argued that at one time the Port Commissioners must have had 23 hawser boats although the number is now 16. But the Establishment Schedule also shows that the number of hawser boats in commission is 16, as stated by MW 2. No evidence has been adduced to show in what circumstances the hawser boats were numbered upto 23. It may be that when some went out of commission, the new hawser boat acquired was given the next number and not the number of the boat which had gone out of commission and was ultimately abolished. The evidence of MW 2 on the point must be accepted and I find no reason to hold that there has been any decrease in the number of Heaveup boats and Hawser boats, but rather that there has been an increase by one in the number of Heaveup boats.

46. From the log books of Heaveup boats and Hawser boats it has already been pointed out that they do not have generally more than 2 jobs in 24 hours, so that they have plenty of free time. As regards Anchor vessels, their job is maintenance of river moorings and also overhauling of the moorings; normally the crew of the anchor vessels work during day time and only occasionally the work may go into the early part of the night say upto 7 or 8 P.M. vide the evidence of MW 2. It is clear therefore that the anchor vessel crew also get plenty of rest particularly during the night time of their shifts which are of the

same duration as those of the crew of the Heaveup boats and Hawser boats. So far as the crew of heaveup boats, hawser boats and Anchor Vessels are concerned, my conclusion is that since their work depend on the tide, Section 13(1) of the Minimum Wages Act does not apply and no specification of recess is necessary; and the crew in spite of some increase in work since 1954 do not have to put in more than 10 hours work in a 12 hour shift, and so there is no reason to increase the system of 2 hours' overtime.

47. Launches and tugs have a system of 12 hour shifts, there being a dayshift and night shift. Ext. Q3 is an extract from a log book relating to motor launch 'Parul' showing the work done during the 3 months, February to April, 1965. Ext. Q3 shows that sometimes a launch may have only 4 or 5 jobs and sometimes 10 or 12 in 24 hours, i.e. in two shifts. The timings of the jobs show intervals of inaction, i.e. when the crew has no specific job. But the engine has to be kept running and ready for the next job; so some of the crew are engaged even then. Ext. X is a log book of tug 'Rose' and Ext. X/1 is an extract from the log book showing the work done. According to the evidence of MW 7-H. K. Chakravorty, Deputy Dock Master, although a tug has a number of jobs in every 12 hour shift, the actual time of work on the average is 6 hours in a 12 hour shift. A scrutiny of Ext. X/1 supports this evidence of Deputy Dock Master-MW 7. But the tugs must also keep their engines working between two jobs, and this needs some men being on duty at that time. Launches and tugs also undergo annual survey or overhaul for about 2 months per year, like vessels which go down the river, but according to the evidence only a portion of the crew remain attached to the launch or tug when undergoing survey, and the rest are posted elsewhere. Considering the nature of work, I think that for the launch and tug crew, there should be a consolidated overtime allowance of 50 per cent of their gross pay, instead of 2 hours' overtime which comes to about 42 per cent or 43 per cent.

48. So far as mooring crews are concerned, they are usually sent to the incoming ship along with Harbour master who boards the ship at Garden Reach, and for an outgoing ship also the mooring crew is sent with the Harbour Master 3 or 3½ hours before the expected time of sailing. The actual job of mooring or unmooring takes 3 or 4 hours, as already stated. The mooring crew are required to do the part of the job which has to be done from board the ship. The log book, Ext. Q/1 shows that one or two jobs are done in one day by one set of mooring crew. The actual hours of work for mooring crew do not exceed 10 or 12 hours in 24 hours when there are two jobs performed. Sometimes a set of mooring crew on standby duty may not have any job at all, as it appeared from the evidence of PW-21 Anil Kumar Chatterjee, a laskar of mooring crew. The mooring crew have to stay for 5 days in the rest-house provided within the dock area but they get 2 days off in a week. In their case there is no reason to think that the hours of work have increased in recent times. So far as dock laskars are concerned, they are on 12 hours shifts; clearly they get time off between two jobs. From the programme of the shipping which is fixed in the previous evening, the Dock Master may specify in advance the hours of recess for the dock laskars for the following day as is done in Bombay. If this is done, the dock laskars in any case will have no ground for agitating again for increase in their overtime allowance. Even as it is, I do not think that they have any claim. So far as laskars of the fender shed are concerned, they work in one 12 hour shift with two breaks of an hour each for meals vide the evidence of MW-7. If the breaks are not already fixed and specified, this should be done forthwith; the work in the fender-shed approximates to work in a factory, and it does not depend on the action of tides. The fender-shed could be put on two eight hour shifts, but I expect the employees who will stand to lose 2 hours' over-time wages would not like the change. In any case, these laskars cannot claim over-time for more than 2 hours per day. Jolly boat crew also work on 12 hour shifts; they work along with dock laskars to help docking of ships. The crew have to stay in their boats for the whole shift, but as PW-33 Nityananda Chatterjee, majhi of a jolly boat said, there may be—usually is—a gap of 1 to 1½ hours between attending to one ship and the next. So the actual work does not exceed at most 8 hours; it certainly does not exceed 10 hours. Hence, in respect of mooring crew, dock laskars and jolly boat crew whose time of work also depend on the action of tides, no specification of recess hours is necessary, and no increase of over-time allowance from what was agreed in 1954 is called for. For fender-shed laskars, the hours of recess for meals—2 breaks of one hour each, should be specified, if this has not already been done, as their work does not depend on the tides.

49. As regards the second part of the issue, namely the claim for payment of over-time for delay in relieving, it has appeared from the evidence that there is some delay in relieving. PW-15 Dulal Ch. Dutta, fireman of a tug, PW-31, Bimal Ch. Deb, Inland Master of a tug, PW-38 Sudhangshu Bikas Dey, a driver of a tug and other witnesses spoke of delay in relieving. Some of the laskars of hawser boats and heaveup boats also spoke of delay in relieving, e.g., PW-4 Sambhu Nath Ghose, laskar of a hawser boat. MW-2 has stated that when a heaveup boat or hawser boat is at the Ghat at the relieving time, i.e., at about 8 O' clock in the morning, there is no delay in relieving because the relief crew come to Taktaghat by 8 A.M. If however there is high water slack at about 8 A.M. and the boats are engaged in various paces of the river, on mooring and unmooring jobs, the relief crew who report at Taktaghat by 8 A.M. have to be sent by launch to where the boats are working and thus there is some delay in relieving the original crew. Similarly, it would appear that there is some delay in relieving crew of the other vessels also under the Mooring Master and the Dock Master. At present no payment of over-time is made for such delay. I consider however that claim for over-time when there is such delay is reasonable. A note should be kept of such delay in relieving to the nearest half hour, a delay of less than 15 minutes being ignored, and over-time allowance should be on the total time of such delay when there is any.

Issue No. 6:

50. According to the case of the union, the vessels mentioned in issue No. 1(a) stand on the same footing as Seagoing vessels except that they have to supply their own bedding. Crews of tugs launches, jolly boats and crane vessels are not supplied with free provisions and they have to maintain some stock of rice, atta, etc., apart from change of clothing and personal effects like Wrist watch. The crew of heaveup boats and hawser boats and anchor vessels in addition to food stuff and change of clothes also keep some bedding as they have to sleep in their boats at least 3 times a week. Mooring crews and Ghat Scrag are not attached to any particular vessel but they are carried by launches when proceeding to a job or back. Crew of Port dredgers, Hopper barges, etc. spend every fourth night on their crafts when doing ship keeping duty and keep some food stuffs apart from change of clothes. Port Commissioners, according to the unions, pay only a token compensation for loss of personal effects of the employees due to sinking of the vessel or other accident and sometimes by robbery, when they are in their crafts at lonely points in the river. The Calcutta Port Shramik Union has claimed that there 5 classes of employees should be paid as follows for loss of their personal effects:—

(a) Crew of vessels described in Issue 1(a).	Compensation equal to 3 months' wages as provided by the Merchant Shipping Act.
(b) Employees of tugs, launches, jolly boats and crane vessels.	Compensation equal to 1½ months' wages.
(c) Crew of heaveup boats, Hawser boats and other vessels.	Compensation equal to 2 months' wages.
(d) Mooring crews, Ghat Scrag, etc.	Compensation equal to one month's wages.
(e) Crew of Port Dredgers, Hopper barges, etc.	Compensation equal to 2 months' wages.

The National Union of Port Trust Employees has merely claimed that the crew should be compensated adequately for loss of personal effects arising out of accident to the crafts with which the crew are attached and has not suggested any standard of compensation. The Port Commissioners have denied liability to pay the compensation at the rates claimed by the Calcutta Port Shramik Union but have stated that the Commissioners do make an *ex-gratia* payment on an *ad hoc* basis dependent on each individual case as compensation for personal effects.

51. So far as the claim for compensation equal to 3 months' wages for loss of personal effects for the crew of the vessels which go down the river the claim is based on the analogy of the compensation payable to crew of merchant vessels. Section 141 of the Merchant Shipping Act, 1958 provides that where the service of any Seaman terminates before the date contemplated in the agreement by reason of wreck, loss or abandonment of the ship, the seamen shall be entitled to receive wages for the period from the date of the termination of his service by the wreck, loss or abandonment of the ship to the date of his arrival at a proper returning port and compensation for the loss of personal effects (a) in the

case of seaman engaged in a Home Trade ship of not less than one month's wages and (b) in the case of seaman engaged in a Foreign going ship of not less than 3 months' wages. Thus it is only the case of foreign going ship that compensation for loss of effects is to be not less than 3 months' wages but in the case of a Home Trade Ship it will be not less than one month's wages. In the circumstances, the union could at most claim compensation equal to one month's wages for loss of personal effects due to wreck, loss or abandonment of any vessel going down the river. Moreover, this compensation is payable in the contingency of not only loss of personal effects due to wreck, loss or abandonment of the ship but also due to the termination of his service. There is no permanent service for the crew under the Merchant Shipping Act but for each voyage a separate agreement is entered into. The conditions of service under the Port Commissioners are quite different. There is also no application of the Minimum Wages Act to the seagoing vessels whether engaged on Home Trade or Foreign Trade and consolidated compensatory allowance in lieu of overtime wages has to be paid. The Port Shramik union cannot conveniently seek to take advantage of a provision of the Merchant Shipping Act when it is not prepared to accept the other conditions of service as applicable to the crew of merchant ships. So far as the crew of other categories of vessels are concerned, the loss of personal effect, if any, suffered by them on wreck or loss of their boat cannot even be equal to one month's wages, because the crew take very limited items in their craft; atmost they require a small roll of bedding and one change of personal clothing. When the loss is caused by robbery the Port Commissioners cannot have any liability to make good the loss. The present system followed by the Port Commissioners of deciding the amount of compensation for each individual case should be continued to be followed and it is not necessary to lay down that for the crew of any kind of vessel the compensation shall be equal to one month's or so many day's wages. It has been urged before me that the Port Commissioners frequently award an arbitrary sum as compensation without reference to the value of personal effects lost. I consider however that the compensation should be assessed in each individual case with reference to the actual loss suffered by the crew. I would direct that the Port Commissioners should hold a summary enquiry in each case of loss of personal effects due to accident or loss of the boat or vessel to determine the actual loss suffered by the crew and pay compensation accordingly.

Issue No. 3.

52. This issue relates to the system of payment of porter gangs employed by the Port Commissioners. Until 1948 the porter gangs were not under the employment of the Port Commissioners. The labour engaged for handling cargo in the docks was casual labour engaged by a contractor, Messrs Bird & Co. In 1948 the Port Commissioners abolished the contract system and took over the porters who were working under the contractor and guaranteed them a minimum earning of Rs. 45 per month in pursuance of the scheme of declassification of labour. The Port Commissioners also adopted a system of giving an attendance allowance of annas 12 per day when no work could be offered and a waiting charge of annas 3 per hour for delays of 2 hours and over. In 1961 after Sir Jeejeebhoy's report on Port Labour, the Commissioners adopted an incentive piece rate scheme set out in Ext. K, on 22nd May, 1961. Under that scheme the waiting charge of annas 3 per hour under the same conditions as before remained payable. In 1964 the Port Commissioners revised the incentive piece rate scheme. The porters were put on a nominal scale of Rs. 70-1-85-EB-2-89. They were also entitled to the dearness allowance at the Central Government scale which at present is Rs. 47 for this category of workers. The pay of the porter was divided into a static element, comprising what the workmen would receive in any case provided he attended on each working day, and what may be called a dynamic element, under which instead of Rs. 45 taken out of the pay scale, he might earn 3 or 4 times as much under the incentive piece-rate scheme. The static element comprises the prescribed scale less Rs. 45 plus the dearness allowance of Rs. 47, plus the city compensatory allowance of Rs. 8.70 and the interim relief now granted by the Central Wage Board of Rs. 11.80, the total coming to Rs. 109.50 for a porter drawing a basic pay of Rs. 87, as most porters are now drawing. The incentive piece-rate scheme for the general cargo is laid down in paragraph 5 of the Booklet containing the revised incentive piece-rate scheme, Ext. F. Under this scheme the waiting charge for the cargo dock was raised to 30 paise per hour but it was laid down that waiting charge would be payable for waiting if at least of 2 hours and over. For the coal dock the waiting charge is 30 paise per hour for labour berths, for the basket lines and for loading and unloading wagons and lorries at any point, and 40 paise per hour for chute lines. For the coal

dock further, the waiting charge with some exception is payable for any delay even if it is below 2 hours.

53. The unions claim that for the cargo berth also all delays or stoppages of work even if the same is of short duration should be noted and that the waiting charge should be payable for all such delays or waiting, as is done in coal berths 15 to 21. The Port Shramik Union in its written statement stated that under section 15 of the Minimum Wages Act these porters are eligible to full wages even if they are not offered work for the full normal working day though present on duty.

54. The reply of the Port Commissioners is that different schemes of waiting were adopted in the cargo dock and in the coal dock because at the cargo dock there is scope for earning much extra wages by working sincerely under the revised incentive scheme, whereas in the coal dock the scope for earning under the incentive scheme is more limited, and gangs working in the coal berth are eager to get a transfer to the cargo berth. The Port Commissioners have also pointed out that the argument based on Section 15 of the Minimum Wages Act has no meaning, because under the incentive piece-rate scheme, the porters get not only the static element of their pay amounting to Rs. 109.50, i.e., Rs. 3.85 per day if they are merely present on the day and do not do any work, but there is further a daily guaranteed minimum wage which was originally Rs. 1.50 and has now been raised to Rs. 1.73 and a guaranteed monthly wage of Rs. 45/per month. So, in any case, the porters if they merely attend but are not offered any work they will get their full wages under the basic scale of pay, dearness allowance and all other allowances. I must accept the contention of the Port Commissioners that the argument raised under Sec. 15 of the Minimum Wages Act for claiming a waiting charge for all delays and waiting in the cargo dock has no substance. There is however another argument based on uniformity of practice, namely that there should not be separate systems for waiting charge in the cargo docks and the coal docks. Sri Karlekar has pointed out that the cargo dock porters are earning much more than the coal dock workers and that in place of Rs. 154.50, which they would earn if under fixed monthly pay, their earning rises to over Rs. 300/- or even above Rs. 350/- per month. Further Sri Karlekar has urged that there is a difference between the coal dock and the cargo dock because at the coal dock the entire labour belongs to the Port Commissioners, and the Port Commissioners may avoid waiting and delay; while in the cargo dock the shore labour is under the Port Commissioners but the labour which operates on the deck of the vessels are registered by the Dock Labour Board and work under Stevedores MW 14-Sunil Chandra Pal, a Supercargo has explained some of the reasons for delay or gaps which may occur in the work of loading and unloading in the cargo dock. The hatch cover and the hatch beam of the cargo ship have to be taken off before unloading can begin, and then the agent or clerk of the Stevedore has to decide what kind of cargo shall first to be unloaded. After unloading has started work may be interrupted due to rain when the hatch cover has to be clamped down again. In fair weather also if there are various kinds of cargo to be unloaded, it may take some time for the clerk or agent of the Stevedore to decide what kind of cargo should be next unloaded. If there is heavy lift cargo to be unloaded, it is usually unloaded into the party's lighter over the side of the ship opposite to the berth; this is called overside unloading, but this overside unloading of heavy lift cargo holds up the ordinary unloading. When grain is being unloaded the grain has first to be bagged and bags stitched by Stevedore's labour known as baggers and stitchers, and unloading begins when a good number of bags has been stitched; and after those bags have been unloaded a fresh lot of bags has to be filled and stitched and this makes for a gap. For these reasons necessarily there are periods of waiting either in the beginning of a shift or in the middle of a shift in the cargo dock. Sri Karlekar has argued that it would be impossible or at any rate very difficult to record all stoppages and waitings, and that the present system of noting only of delays exceeding 2 hours should be continued and that under the present system the cargo dock labour is earning sufficient wages and that the scheme of incentive piece-rates for cargo has been framed on the assumption that less than 2 hours' waiting or delay should not be counted and paid for, and the scheme would be upset, i.e., tilted further in favour of cargo dock workers, if the claim for waiting charge for all delays is accepted.

55. I agree that there is a good deal of substance in the argument of Sri Karlekar, but the different practice in the coal dock is what appears to have dissatisfied the cargo dock porters; and to bring about a greater uniformity in the practice between the two sides and at the same time not to make things too difficult for the Port Commissioners and the Supercargoes who have to record the actual periods of waiting, I would direct that record be kept of all delays and

waitings exceeding one hour and payment be made for the same at the prescribed rate.

Issue No. 4.

56 At present at Kantapukur where there is only one shift working and where the cargo consists of tea chests, sugar bags, etc., and in the coal dock there is a system of heading of cargo i.e. carrying the load on the head whereas in the cargo dock the system of heading has been abolished and wheel-barrow or hand trucks are used for moving cargo from one place to another. The porters engaged at Kantapukur and the coal dock claim that the system of heading should be abolished. Owing to the threat of strike, the Port Commissioners have been compelled to suspend heading at the coal dock manual berths where heading used to take place, but at Kantapukur the heading is still going on with a system of paying 5 paise per ton as heading charge when a load exceeds 75 kg. or 2 maunds. MW 13-P. S. Lawrence, a Supercargo working at Kantapukur has stated that at Kantapukur, for carrying cargo to the godowns of I.C.I. Lever Bros. and Tea Ware Housing Corporation, hand trucks are in use, but for carrying cargo to the general godown of the Port Commissioners at Kantapukur it is not possible to use hand trucks, as the ground is soft and uneven and the entrance to the godown is high above the ground level and there is no platform at which wagons may stand. He spoke of an experiment made a few years ago, when a temporary platform was erected for the purpose of enabling unloading to be done with hand trucks, but it was found that hand trucks could not conveniently be used even with that platform, and after a joint inspection by the Port Commissioners' representatives and representatives of the Unions, the temporary platform was removed. As regards the coal dock, berths 19 and 20 are partially mechanised and berth 18 is completely mechanised. It is berths 15, 16 and 21 which are manual berths, and loading and unloading of coal there has to be done by heading. Sri Karlekar has explained that mechanisation of these berths would involve realignment of the railway tracks and acquisition of equipment which would cost a lot of money, and that as it is proposed to transfer handling of coal to Haldia when Haldia Port is established as an adjunct to Calcutta Port the Commissioners have not considered it worthwhile to incur a lot of expenditure for converting berths 15, 16 and 21 into wholly or partially mechanised berths. Shri Chatterjee has urged that heading should be abolished in any case whether or not the Port Commissioners can make alternative arrangements, because it is a barbarous system and tells on the health of the labourer. But heading has been immemorially in use in India and provided the load is not too heavy for the labourer concerned, it has not been known to cause any injury to his health. It is no doubt true that the western system of carrying loads with the help of a wheel-barrow or a hand truck is an improvement, but where it is not possible to introduce this system, I do not see why heading should be altogether abolished.

57. As regards the alternative demand that there should be payment of a heading charge pending abolition of the system. Shri Chatterjee has urged that porters who unload a wagon of coal by heading do not earn as much as those who unload with the help of mechanical appliances like basket lines or chute lines. In paragraph 8 of the incentive piece-rate scheme the rates are quoted for handling coal at labour berths, basket lines and chute lines. At labour berths, 8 men work on one wagon usually containing 22 tons and the quota is one wagon per shift and the rate of payment is 105 paise per ton of the carrying capacity of the wagon. For basket lines the distribution is 4 men per wagon and quota is one wagon per shift and the rate of payment is 55 paise per ton on the carrying capacity of the wagon. It appears, therefore, that a workman on a normal shift at the labour berth earns Rs. 2.89 whereas a workman working on the basket line earns Rs. 3.25. So the workman at the labour berth who does the heading does appear to have cause for grievance. If however the rate at the labour berth is increased to 110 paise per ton, the earning at the labour berth and the basket lines berth becomes equal. It would be equitable in the circumstances to increase the rate at the labour berth to 110 paise per ton of the carrying capacity of the wagon, by allowing a heading charge of 5 paise per ton. At Kantapukur the extra payment for heading at 5 paise per ton is made only when the individual load exceeds 75 Kg. or 2 maunds. There also in my opinion there should be a uniform system of paying 5 paise per ton as heading charge when unloading has to be done by heading and I direct accordingly.

Issue No. 5:

58 Because certain categories of workers have a staggered weekly off day, it sometimes happens that a festival holiday coincides with the weekly off day and

the workers therefore unless they are given a compensatory holiday are deprived of one holiday. The Calcutta Port Shramik Union has claimed that the workmen in such circumstances should be paid a day's additional gross wages. The other union has made the same demand. The claim is based on the practice which has been adopted at Bombay as the result of an award of a tribunal in Reference Case No. 5 of 1958. The Port Commissioners have pointed out that the number of paid festival holidays in Calcutta is 19 but there are only 12 such holidays in Bombay. Further, the number of workmen employed by the Port authorities at Bombay is much less. Accordingly, if the Calcutta Port Commissioners were to follow the system of Bombay, they would have to incur much more expenditure than the Bombay Port Trust. The Calcutta Port Commissioners have adopted the system of granting an extra casual leave to compensate for the loss of one holiday by a weekly holiday coinciding with festival holiday. This fact was mentioned by the Calcutta Port Commissioners in their letter No. 1922/VIII dated 7th January 1961 addressed to the Calcutta Port Shramik Union *vide* Ext. M. Shri Chatterjee has stated that the extra casual leave promised is frequently refused on the plea of shortage of relieving staff and that for the sake of uniformity in practice it is desirable to adopt the Bombay system. I have however already pointed out that there must be certain differences in actual practice because of different conditions. For instance, Shri Chatterjee's union is not willing to reduce the number of festival holidays in Calcutta to 12 in order to bring about uniformity in practice with Bombay. In the circumstances, I think that the system now adopted by the Port Commissioners should remain in force with the proviso that if within the calendar year a day's casual leave in lieu of the holiday lost is refused, the Port Commissioners shall be bound to give one day's wages to the workman concerned.

59. My AWARD, therefore, is as follows:—

Issue No. 1(a):

The demand of the workmen for revision of the consolidated rates of overtime payable to the crews of pilot vessels, dredgers, despatch and light vessels, survey and research vessels and attached launches and shore stations is not justified and the rates agreed in July, 1958 should continue except that so long as one launch attached to the Hooghly Point station serves both the Survey party and the Sounding party, the crew of the launch should be paid an additional consolidated compensatory allowance of 17 1/2 per cent on the gross wages over and above the 50 per cent which they are entitled under the Resolution of July, 1958. The *ad hoc* increase of 5 per cent which was agreed to by the Commissioners on 28th December 1964 under the threat of strike should be withdrawn with effect from the 1st of the month next after the publication of this award. The additional allowance to the crew of the launch attached to Hooghly Point Station, so long as it serves both the Survey Party and the Sounding Party should also be payable with effect from the 1st of the month next after the publication of the award.

Issue No. 1(b):

The grant of a weekly off day is not possible so far as the crew of the vessels mentioned in Issue No. 1(a) are concerned and the claim for upward revision of the Special casual leave of 26 days in lieu of weekly off days lost is not justified. The claim for payment of the consolidated allowance and free provision during the Special casual leave is also not justified.

Issue No. 1(c):

The claim for liberalisation of the scales of provisions supplied to the crew of the vessels mentioned in Issue No. 1(a) is justified to a certain extent. I direct that from the 1st of the month next after the publication of the award the following uniform scale of provisions be adopted for the crew of all the vessels mentioned in Issue No. 1(a) subject to the exceptions noted below:

Rice	..	450 Gms. per day
Atta	..	225 „ do.
Mest	..	170 „ on alternate days.
Fresh Fish	..	113 „ do.
Dal	..	85 „ per day.
Oil & Ghee or Dalda	..	56 „ do.
Sugar or gur	..	70 „ do.
Potatoes	..	113 „ do.
Other vegetables	..	170 „ do.
Onions	..	1 Kg. per month.
Tea	..	15 Nos. do.
Salt	..	525 Kg. do

Turmeric	350 Kg.	per month
Chillies	233 Kg.	do.
Pepper & Jeera	233 Kg.	do.
Tea	25 Kg.	do. (For deck side)
	5 Kg.	do. (For engine side)
Powdered Milk or Condensed milk	453 Kg.	Per month.

(Where for want of sufficient refrigeration space it is not possible to supply fresh meat or fish to the crew when down the river, they should be paid at the rate of 62 paise for each day for which supply cannot be made. Similarly, when it is not possible to supply powdered or Condensed milk, the crew should be paid Rs. 6 per month in lieu thereof).

The present practice of supplying live sheep to the crew of light vessels instead of meat or fish may be continued. Supply of firewood shall be continued at the present scale.

Issue No. 2—Part I:

The demand of the workmen attached to the Harbour crafts and berthing establishment under the Harbour Master including the mooring crew and the operational staff under the Mooring Master for fixed recess hours and payment of overtime for work during such recess hours instead of present practice of variable recess is not justified in view of the conditions under which these workmen must work to keep the Port running, except for the laskars of the Fender Shed whose work does not depend on the action of the tides and the crew of launches and tugs who are entitled to slightly higher overtime allowance because of more continuous engagement. I direct that for the laskars of the Fender Shed the two breaks of one hour each allowed for meals should be specified. For other workmen of this group, it is not necessary to specify the recess hours and the present system of variable recess should continue. The extra overtime allowance of 12½ per cent which was agreed under threat of strike on 28th December, 1964, should be withdrawn from the 1st of the month next after the publication of the award, but with effect from that date the crew of tugs and launches should be paid a consolidated compensatory allowance of 50 per cent of the gross pay in lieu of 2 hours overtime wages for each working day.

Issue No. 2—Part II:

The demand of the workmen attached to Harbour crafts including Ghat Serang and berthing establishment under the Harbour Master for payment of overtime for delay in relieving from duty is justified, and a note should be kept of such delay in relieving to the nearest of ¼ hour, a delay of less than 15 minutes being ignored, and overtime wages should be paid on the total time of such delay if any.

Issue No. 3:

The demand of the workmen for revision of the system of waiting charges so far as cargo dock is concerned is partly justified and I direct that notes should be kept henceforth in the cargo dock of all periods of waiting or stoppage in excess of one hour and payment should be made for the same at the prescribed rate for waiting charge.

Issue No. 4(a):

The demand of the workmen for abolition of the system of heading cargo at Kantapukur and coal dock is not justified.

Issue No. 4(b):

In the labour berth of the coal dock so long as heading continues, a heading allowance of 5 paise per ton should be paid, and at Kantapukur the system of paying 5 paise per ton for heading of cargo should be adopted for all heading and not merely when individual load exceeds 75 Kg. or 2 maunds.

Issue No. 5:

The demand of the workmen for payment of a day's additional gross wage in the event of a festival holiday coinciding with the weekly off day is not justified, provided they are allowed Casual leave for a day in lieu of the day's leave

lost by the workmen by the festival holiday coinciding with the weekly off day; but the workmen should be paid their gross wage for the day if Casual leave in lieu thereof cannot be allowed before the expiry of the calendar year for want of relieving staff or otherwise.

Issue No. 6:

The demand of the workmen for adequate compensation for loss of personal effects arising out of accidents to the crafts to which the workers are attached is justified, but the demand for fixation of a scale as suggested by the Calcutta Port Shramik Union is not justified. In each case of loss of personal effects due to loss of or accident to a vessel the Port Commissioners should hold or cause to be held a summary enquiry to assess the value of the personal effects lost and pay compensation accordingly.

Some Observations:

(i) Service in the vessels which are described in Issue No. 1(a) corresponds to service in Sea Going Vessels engaged in Home Trade and it is desirable that the Minimum Wages Act and the Rules thereunder should cease to be applicable to the crew of such vessels, either by agreement between the Port Commissioners and the Labour Unions or by legislation; and that scales of wages should be fixed taking into consideration the normal duties of each category of crew and a scale of fixed overtime allowance per hour of actual work in excess of 48 hours per week should be adopted, such scale of overtime payment being unrelated to any percentage of the gross pay or the price of the free provisions which the crew receive while they are on active service in the vessels.

(ii) As regards the crew mentioned in Issue No. 2, it appears to be desirable that the Central Government should issue appropriate notifications under Sub-section (2) and (3) of Section 13 of the Minimum Wages Act so that the legal position regarding their claim to overtime wages or allowance may not be in dispute.

(iii) The system of 24 hours on and 24 hours off, and 48 hours on and 48 hours off does not appear to be a good arrangement either for the crew or the Port Commissioners. I should be glad to see the system of daily shifts of 12 hours adopted instead, for the crew of the heaveup and hawser boats and anchor vessels.

(iv) The crew of the marine department receive wages which compare favourably with wages earned by men in similar categories in other employments, e.g. Rs. 290 to Rs. 300 per month for laskars rising to Rs. 780 for Licensed Drivers and Rs. 900 for Inland Masters inclusive of all allowances. The scales of overtime allowance which were fixed in 1958 appear to be sufficiently liberal and I have held that except in stray cases there is not adequate ground for revision. If the men have any grievance at all it is because of rise in the cost of living index, but it is expected that some compensation will be received when the Port Commissioners follow in the foot steps of the Central Government in awarding additional dearness allowance.

(v) A higher scale for free provision has been provided and the cash value thereof will under the existing system be added to the cash pay and allowance to arrive at the gross pay; and this will provide for the time being some compensation for the allowance withdrawn; but ultimately free provisions like living quarters in the vessel should be regarded as an amenity to be enjoyed during active service, and should not be treated as part of the pay.

Dated, 6th September, 1967.

(Sd.) S. K. SEN,
Presiding Officer.
[No. 28/22/65-LRIV.]

New Delhi, the 20th September 1967

S.O. 3452.—In pursuance of section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the Industrial Tribunal, Jabalpur in the industrial dispute between the employees in relation to Messrs Bolani Ores Limited, Barbil and their workmen, which was received by the Central Government on the 12th September 1967.

BEFORE THE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL-CUM-
LABOUR COURT, JABALPUR

CAMP AT JAMSHEDPUR

Dated August 23, 1967

PRESENT:

Sri G. C. Agarwala—Presiding Officer.

REFERENCE No. 67 OF 1964 (DHANBAD TRIBUNAL)

REFERENCE No. CGIT/LC(R) (93) OF 1967 (JABALPUR TRIBUNAL)

In the matter of an industrial dispute in relation to M/s. Bolani Ores Limited, Barbil and their workmen.

APPEARANCES:

For the employers—Shri D. P. Rath, Senior Personnel Officer of the company.

For the workmen—Sri J. R. Dash, General Secretary, Barbil Workers' Union, Barbil P.O. Keonjhar, Dist. Orissa.

INDUSTRY: Ores.

DISTRICT: Keonjhar (Orissa).

AWARD

By Notification No. 23/16/64-LRII, dated 16th June, 1964, the Ministry of Labour and Employment, Government of India, referred the following matter of dispute as stated in the schedule to the order of reference to the Central Government Industrial Tribunal, Dhanbad, for adjudication. The case remained pending there from 22nd June, 1964, till it was transferred to this Tribunal by Notification No. 8/25/67-LRII, dated 25th April, 1967.

MATTER OF DISPUTE

Whether the demand of Shri B. Davids a workman in Plant 'A' in the Iron Ore Mine of Messrs. Bolani Ores Limited at Bolani for reimbursement of medical expenses incurred by him during the period from 24th April, 1962 to 11th July, 1963, for his treatment of Pulmonary Tuberculosis, is reasonable, and if so, to what relief is Shri B. Davids entitled?

For the workmen, Barbil Workers' Union filed written statement before the Dhanbad Tribunal. The management, however, did not file any statement of claim. But both parties applied on the date of hearing, i.e. 28th July, 1967, for time to file compromise petition. Hearing was, therefore, adjourned to 23rd August, 1967, at Jamshedpur. Employers appeared and filed a compromise petition, terms of which are reproduced in the annexure, which has been found to be genuine and reasonable. From the terms of settlement, it appears that the dispute has been settled on payment of Rs. 600 as an *ex-gratia* payment to the workman concerned. The dispute is thus satisfactorily resolved and an award is recorded in terms thereof.

Sd./- G. C. AGARWALA,
Presiding Officer
23-8-67.

ANNEXURE

Memorandum of Settlement arrived at in course of discussion held with Barbil Workers' Union on 21st August, 1967

Representing Employer:

Mr. R. K. Gandhi, Superintendent,
Bolani Ores Ltd., Barbil P.O. Keon-
jhar, Dist. Orissa.

Representing Workmen:

Mr. J. R. Dash, General Secretary,
Barbil Workers' Union, Barbil P.O.,
Keonjhar, Dist. Orissa.

Short recital of the case

At the instance of the General Secretary, Barbil Workers' Union, a dispute regarding the demand of Shri B. Davidas, a workman in Crushing Plant, in the Iron Ore Mine of M/s. Bolani Ores Limited, for reimbursement of medical expenses incurred by him during the period from 24th April, 1962 to 11th July,

1963 for his treatment of Pulmonary Tuberculosis was referred by the Government of India, in their Notification No. 23/1/64-LR11, dated 16th June, 1964 to the Central Government Industrial Tribunal for adjudication.

With a view to maintain cordial relationship, the parties mutually discussed the matter in a joint meeting at Bolani on 21st August, 1967 and arrived at the following terms of settlement.

Terms of Settlement

1. Messrs. Bolani Ores Limited agree to pay a sum of Rs. 600 to Sri B. Davids, the workman, as an *ex-gratia* payment, within a period of 30 days from date.

2. The management and the Union agree that this payment shall not create or be cited as a precedent for any future cases of like nature.

3. The parties also agree to write jointly to the Industrial Tribunal-cum-Labour Court (Central), Jabalpur, Camp; Jamshedpur, with a prayer to pass an award on the aforesaid reference in terms of this settlement.

Representing Employer:

Sd/- R. K. GANDEI, Superintendent,
Bolani Ores Limited, Barbil, P.O.
Keonjhar, Dist. Orissa.

Representing Workmen:

Sd/- J. R. DASH, General Secretary,
Barbil Workers' Union, Barbil, P.O.
Keonjhar, Dist. Orissa.

Witness:

Sd/- D. P. RATH,
Sr. Personnel Officer, Bolani Ores
Limited.

Dated, Bolani, the 21st August, 1967.

Part of Award

Sd/- G. C. AGARWALA,
Presiding Officer.
23-8-67.

[No. 23/16/64-L.R. I.]

New Delhi, the 22nd September 1967

S.O. 3453.—In exercise of the powers conferred by sub-sections (1) and (2) of section 7 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby constitutes a Labour Court with headquarters at Nagpur for the adjudication of industrial disputes relating to any matter specified in the Second Schedule to the said Act and for performing such other functions as may be assigned to it under the said Act, and appoints Shri P. D. Kulkarni as the Presiding Officer of that Court.

[No. F. 1/88/67-L.R.-I.]

ORDER

New Delhi, the 23rd September 1967

S.O. 3454.—Whereas the Central Government is of opinion that an industrial dispute exists between the employers in relation to the Central Bank of India Limited, Etawah and their workmen in respect of the matter specified in the Schedule hereto annexed;

And, whereas the Central Government considers it desirable to refer the said dispute for adjudication;

Now, therefore, in exercise of the powers conferred by section 7-A, and clause (d) of sub-section (1) of section 10 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby constitutes an Industrial Tribunal of which Shri Mithan Lal shall be the Presiding Officer, with headquarters at Allahabad and refers the said dispute for adjudication to the said Tribunal.

SCHEDULE

Whether the management of the Central Bank of India Limited, Etawah was justified in not giving officiating chances as Head-Cashier, in

short term vacancies to Shri N. C. Jain, Senior most Assistant Cashier-cum-Godown Keeper, Etawah Branch, from October, 1966 onwards? If not, to what relief is the workman entitled?

[No. 51/45/67/LR.III.]

S. S. SAHASRANAMAN, Under Secy.

(Department of Labour and Employment)

New Delhi, the 20th September 1967

S.O. 3455.—In exercise of the powers conferred by sub-section (2) of section 5 of the Dock Workers (Regulation of Employment) Act, 1948 (9 of 1948), read with sub-rule (3) of rule 3 of the Dock Workers (Advisory Committee) Rules, 1962, the Central Government hereby appoints Shri Biswanath Dubey, General Secretary, West Bengal, Dock Mazdoor Union, Calcutta, as a member of the Dock Workers Advisory Committee, constituted under the notification of the Government of India in the late Ministry of Labour and Employment No. S.O. 2433 dated the 17th August, 1963, to represent dock workers in the port of Calcutta.

[No. 633/5/66/Fac. II.]

S.O. 3456.—Whereas the Central Government is of the opinion that Shrimati Sudha Roy, who was appointed by the notification of the Government of India in the late Ministry of Labour and Employment No. S.O. 2433 dated the 17th August, 1963, as a member of the Dock Workers Advisory Committee to represent dock workers in the port of Calcutta has ceased to be representative of those workers, it is hereby notified that the said member shall be deemed to have vacated her office under clause (e) of sub-rule (5) of rule 6 of the Dock Workers (Advisory Committee) Rules, 1962.

[No. 633/5/66/Fac. II-1.]

S.O. 3457.—Whereas the Central Government is of the opinion that Shri Janki Mukherjee, who was appointed by the notification of the Government of India in the late Ministry of Labour and Employment No. S.O. 2433 dated the 17th August, 1963, as a member of the Dock Workers Advisory Committee to represent dock workers in the port of Calcutta has ceased to be representative of those workers, it is hereby notified that the said member shall be deemed to have vacated his office under clause (e) of sub-rule (5) of rule 6 of the Dock Workers (Advisory Committee) Rules, 1962.

[No. 633/5/66/Fac. II-2.]

S.O. 3458.—In exercise of the powers conferred by sub-section (2) of section 5 of the Dock Workers (Regulation of Employment) Act, 1948 (9 of 1948), read with sub-rule (3) of rule 3 of the Dock Workers (Advisory Committee) Rules, 1962, the Central Government hereby appoints Shri W. A. Azad, Office Secretary, Calcutta Dock Workers' Union, Calcutta, as a member of the Dock Workers Advisory Committee constituted under the notification of the Government of India in the late Ministry of Labour and Employment No. S.O. 2433 dated the 17th August, 1963, to represent dock workers in the port of Calcutta.

[No. 633/5/66/Fac. II-4.]

S.O. 3459.—In exercise of the powers conferred by section 6 of the Dock Workers (Regulation of Employment) Act, 1948 (9 of 1948) the Central Government hereby appoints the officers specified in the Table below to be Inspectors for the purposes of the Dock Workers (Safety, Health and Welfare) Scheme, 1961 framed under the said Act, at the Port of Paradeep.

THE TABLE

1. Director General, Factory Advice Service and Labour Institutes;
2. Deputy Director General, Factory Advice Service and Labour Institutes.
3. Director, Factory Advice Service;
4. Deputy Directors, Factory Advice Service;
5. Assistant Directors, Factory Advice Service;
6. Inspector (Technical);

7. Inspector Dock Safety (Headquarters);
8. Senior Inspector Dock Safety, Calcutta;
9. Inspector Dock Safety, Calcutta.

[No. 59/1/67/Fac. II-1.]

S.O. 3460.—In exercise of the powers conferred by sub-section (1) of section 3 of the Indian Dock Labourers Act, 1934 (19 of 1934), the Central Government hereby appoints the officers specified in the Table below to be Inspectors for the purposes of the said Act within the local limits of the port of Paradeep.

THE TABLE

1. Director General, Factory, Advice Service and Labour Institutes;
2. Deputy Director General, Factory, Advice Service and Labour Institutes;
3. Director, Factory Advice Service;
4. Deputy Directors, Factory Advice Service;
5. Assistant Directors, Factory, Advice Service;
6. Inspector (Technical);
7. Inspector Dock Safety (Headquarters);
8. Senior Inspector Dock Safety, Calcutta;
9. Inspector Dock Safety, Calcutta.

[No. 59/1/67/Fac. II-2.]

K. D. HAJELA, Under Secy.

(Department of Labour and Employment)

New Delhi, the 20th September 1967

S.O. 3461.—In exercise of the powers conferred by sub-section (2) of section 5D of the Employees' Provident Funds Act, 1952 (19 of 1952), and in supersession of the notification of the Government of India in the late Ministry of Labour and Employment No. S.O. 1005, dated the 27th March, 1963, the Central Government hereby appoints Shri B. G. Joshi as the Regional Provident Fund Commissioner for the whole of the State of Madhya Pradesh to assist the Central Provident Fund Commissioner in the discharge of his duties, *vice* Shri H. P. Tripathi.

[No. 17(2)/67-PF-I(ii).]

S.O. 3462.—In exercise of the powers conferred by sub-section (1) of section 13 of the Employees' Provident Funds Act, 1952 (19 of 1952), and in supersession of the notification of the Government of India in the late Ministry of Labour and Employment No. S.O. 1006, dated the 27th March, 1963, the Central Government hereby appoints Shri B. G. Joshi to be an Inspector for whole of the State of Madhya Pradesh for the purposes of the said Act and any scheme framed thereunder, in relation to any establishment belonging to, or under the control of the Central Government, or in relation to any establishment connected with a railway company, a major port, a mine or an oil-field or a controlled industry.

[No. 17(2)/67-PF-I (iii).]

H. C. MANGHANI, Under Secy.

(Department of Labour & Employment)

CORRIGENDUM

New Delhi, the 20th September 1967

S.O. 3463.—In the notification of the Government of India in the Ministry of Labour, Employment and Rehabilitation, (Department of Labour and Employment) No. S.O. 2543 dated the 21st July, 1967, published at page 2580 of the Gazette of India, Part II, Section 3. Sub-section (ii) dated the 29th July, 1967, for the words "Food and Civil Supplies Department", at both the places where they occur read "Food, Civil Supplies and Labour Department".

[No. 12(5)63-PF-II.]

P. SADAGOPAN, Dy. Secy.

(Department of Rehabilitation)

(Office of the Chief Settlement Commissioner)

New Delhi, the 18th September 1967

S.O. 3464.—In exercise of the powers conferred by sub-section (1) of section 3 of the Displaced Persons (Compensation and Rehabilitation) Act, 1954 (No. 44 of 1954), the Central Government hereby appoints Shri Gurdial Singh Gulati as Settlement Officer for the purpose of performing the functions assigned to such officers by or under the said Act with effect from the 18th August, 1967 (F.N.).

[No. 6(4)AGZ/65.]

A. G. VASWANI,

Settlement Commissioner(A) & *Ex-Officio* Under Secy.

MINISTRY OF FOOD, AGRICULTURE, COMMUNITY DEVELOPMENT AND COOPERATION

(Department of Food)

New Delhi, the 23rd September 1967

S.O. 3465.—In exercise of the powers conferred by section 42 of the Warehousing Corporations Act, 1962 (58 of 1962), the Central Warehousing Corporation, with the previous sanction of the Central Government, hereby makes the following regulations to amend the Central Warehousing Corporation (Staff) Regulations, 1966, namely:—

1. These regulations may be called the Central Warehousing Corporation (Staff) Amendment Regulations, 1967.

2. In the Central Warehousing Corporation (Staff) Regulations, 1966—

(1) For the proviso under regulation 14, the following proviso shall be substituted, namely:—

“Provided that in the interests of the Corporation and in deserving cases, the appointing authority, may, in its discretion, at the time of appointment of a person to any such post grant advance increments not exceeding five at a time, to such person.”

(2) For Note 1 under the proviso to regulation 15, the following note shall be substituted, namely:—

“1. When an employee occupies accommodation provided by the Central Government or a State Government or an Institution, and rent is charged for it, the Corporation shall pay to the Government or the Institution concerned, the rent so charged and shall recover from the employee, the rent which would have been payable by him for such accommodation if he were an employee of the Government or the Institution provided he furnishes a certificate to the effect that no portion of the accommodation has been sublet by him.”

(3) For clause (b) of sub-regulation I of regulation 25, the following clause shall be substituted, namely:—

“(b) any other compensatory allowances admissible from time to time on the basis of pay which the employee was in receipt of on the date of suspension;

Provided that the employee shall not be entitled to the compensatory allowances unless the said authority is satisfied that the employee continues to meet the expenditures for which they are granted.”

(4) For clause (iv) of sub-regulation (2) of regulation 42, the following clause shall be substituted, namely:—

“(iv) An employee, who is charged rent by the Central Government or a State Government or an Institution for accommodation provided to him on tour, shall be entitled to re-imbursement of the difference between the rent so charged and the rent which would have been

payable had he been an employee of the Government or the Institution, as the case may be.”

(5) In appendix III,

(i) under the heading “Class I” after serial No. 3, the following serial number and entry shall be inserted, namely :—

“3A. Joint Director.....Rs. 900—40—1,100—50—1,400”.

(ii) under the heading “Class III”.

(a) after serial No. 7, the following serial number and entry shall be inserted, namely :—

“7A. Section Officer (Overseer).....Rs. 180—10—290—EB—15—380”.

(b) after serial No. 18, the following serial number and entry shall be inserted, namely :—

“18A. Work Mistry (Building Mistry)———Rs. 110—3—131.

[No. F. 26/7/67-SG-II.]

DEVAKI NANDAN GOYAL, Under Secy.

(Department of Agriculture)

New Delhi, the 21st September 1967

S.O. 3466.—Whereas the Delhi Municipal Corporation has, in pursuance of clause (e) of sub-section (1) of section 5 of the Prevention of Cruelty to Animal Act, 1960 (59 of 1960), re-nominated Shri Om Parkash Jain as its representative on the Animal Welfare Board with effect from the 2nd August, 1967.

Now, therefore in pursuance of sub-section (1) of section 4 read with section 5 of the said Act, the Central Government hereby makes with effect from the 2nd August, 1967, the following further amendment to the notification of the Government of India in the Ministry of Food and Agriculture (Department of Agriculture) No. S.O. 921, dated the 20th March, 1962, namely:—

In the said notification, in item No. 8, for the entry in the first column, the following entry shall be substituted:—

“Shri Om Parkash Jain, Municipal Councillor, 24/11, Shakti Nagar, Delhi.”

[No. 18-6/67-L.D.III.]

SANTOKH SINGH, Under Secy.

MINISTRY OF COMMERCE

New Delhi, the 20th September 1967

S.O. 3467.—In exercise of the powers conferred by Clause (i) of sub-section (3) of section 4 of the Central Silk Board Act, 1948 (61 of 1948), the Central Government hereby nominates the following person to be a member of the Central Silk Board with immediate effect:—

31. Shri M. Subba Rao,
G. T. Bungalow,
First Floor,
Tilak Road, Santa Cruz (west).
Bombay-54.

A representative of
producers of raw
silk.

[No. F. 22/1/67-Tex(G).]

CENTRAL SILK BOARD

New Delhi, the 20th September 1967

S.O. 3468.—The following statement of accounts of the Central Silk Board for the period 1st April 1965 to 31st March 1966 is published in the Gazette of India

In accordance with the provisions of Sub-rule 2 of Rule 37 of the Central Silk Board Rules, 1955 framed under Section 13 of the Central Silk Board Act, 1948 (61 of 1948):

Income in Rs.	Rs.	Expenditure in Rs.	Rs.
1. Opening Balance ..	28,322	Administration ..	7,81,446
2. Grants-in-aid from Govt. of India ..	18,61,270	Publicity ..	32,931
3. Advertisements and Sale of Publications ..	13,493	Research & Training ..	9,84,523
4. Cost of Establishment recovered from S.T.C. ..	47,172	Grants ..	7,000
5. Deposits ..	1,000	Advances ..	11,482
6. Miscellaneous Receipts ..	49,650	Misc. Payments ..	4,317
		Amount Surrendered to Govt. ..	1,53,217
		Closing Balance ..	25,991
Total: ..	20,00,907	Total ..	20,00,907

[No. 45(2)/66-Tex(G).]

CORRIGENDUM

New Delhi, the 20th September 1967

S.O. 3469.—In the Notification of the Government of India in the Ministry of Commerce No S.O. 2260, dated the 28th June, 1967, the following serial number shall be pre-fixed to the names notified therein to be the members of the Central Silk Board, namely:—

- "26.
- 27.
- 28.
- 29.
- 30."

[No. 22(1)/67-Tex(G).]

DAULAT RAM, Under Secy.

(Office of the Chief Controller of Imports & Exports)

ORDER

New Delhi, the 14th July 1967

S.O. 347.—In exercise of the powers conferred by clause 9 of the Import Control Order, 1955, dated 7th December 1965 as amended, the undersigned hereby cancels the Exchange Control Purposes copy of Import Licence No. G/HP/2075278/C/PD/19/C/H/19/CGII dated 24th September 1964 for Rs. 625,500 (Rupees Six Lakhs, Twenty Five Thousands & Five Hundred only) issued to the Electrical Superintending Engineer (Stores & Purchase) Bihar State Electricity Board, Patna. The original Exchange Control Purposes copy of the licence was not utilised at all.

2. The reason for the cancellation is that the exchange control purposes copy of the licence has been lost/misplaced by the licensee who has requested for the issue of a duplicate licence in lieu thereof.

The Electrical Superintending Engineer,
(Stores and Purchase),
Bihar State Electricity Board, Patna.

[No. CG.II/HEP/B.5/64-65/482.]

G. S. SHARMA,

Dy. Chief Controller of Imports & Exports
for Chief Controller of Imports & Exports.

(Office of the Joint Chief Controller of Imports & Exports, Madras)

ORDER

Madras, the 25th July 1967

S.O. 3471.—In exercise of the powers conferred by Clause 9 of the Import Control Order, 1955 dated 7th December 1955 as amended, the undersigned hereby cancels the Customs Clearance Permit No. P/CC/2345127 dated 11th August 1965 for Rs. 10,000 (Rupees Ten Thousand only) issued to M/s Nagreasa & Co., 80, Kosakadai Street, Pondicherry.

The reason for the cancellation is that the licensee did not produce the valid Power of Attorney.

M/s. Nagreasa & Co.,
80, Kosakadai Street,
Pondicherry.

[No. JC/4/ENF/67.]

P. MADHAVAN NAIR,
Dy. Chief Controller of Imports & Exports,
for Joint Chief Controller of Imports & Exports.

(Office of the Chief Controller of Imports & Exports)

ORDER

New Delhi, the 21st September 1967

S.O. 3472.—In exercise of the powers conferred by clause 9 of the Imports Control Order 1955 dated the 7th December, 1955, as amended the undersigned hereby cancels the Import Licence No. G/CC/2334210/N/YY/CH/23 dated the 10th May, 1966 (Customs clearance permit fully unutilised) for the import of standing wave radio meter valued at Rs. 1884/- issued in favour of M/s. Dodsai Private Limited, New Delhi.

The reason for cancellation is that the firm supplied the materials to the Director General Supplies and Disposals from their own stock.

[No. 1-D/Cont/66/67/GLS/519].

S. A. SESHAN,
Dy. Chief Controller.

(Office of the Chief Controller of Imports and Exports)

ORDER

New Delhi, the 21st September 1967

S.O. 3473.—Shri D. J. D. Sehgal was granted Customs Clearance Permit No. P/CC/2357684/N/YY/25/C/H, dated 6th May, 1967, for Rs. 21,000 for import of a car. He has applied for a duplicate of the customs clearance permit on the ground that the original CCP has been lost or misplaced. It is further stated that the original CCP was not registered with any custom House and not utilized.

In support of his contention Shri Sehgal has filed an affidavit. I am satisfied that the original CCP, No. P/CC/2357684, has been lost or misplaced and direct that a duplicate CCP should be issued to him. The original CCP is cancelled.

[No. F. 2(A-13)/67-68/L-III/BLS.]

P. C. NANDA,
Dy. Chief Controller of Import.
for Chief Controller of Imports and Exports.

MINISTRY OF FINANCE

(Department of Economic Affairs)

New Delhi, the 20th September 1967

S.O. 3474.—In pursuance of sub-section (2) of section 21 of the Industrial Finance Corporation Act, 1948 (15 of 1948), the Central Government on the recommendation of the Board of Directors of the Industrial Finance Corporation of India, hereby fixes 5-3/4 per cent per annum as the rate of interest payable on the bonds to be issued by the said Corporation on the 16th October, 1967 and maturing on the 16th October, 1970.

[No. F. 2(48)-Corp/67.]

A. K. NATARAJAN, Under Secy.

MINISTRY OF FINANCE

Department of Revenue & Insurance)

INCOME-TAX

New Delhi, the 4th September 1967

S.O. 3475—In pursuance of sub-section (I) of section 287, of the Income-tax Act, 1961 (43 of 1961), the Central Government, being of opinion that it is expedient in the public interest to do, hereby publishes the names of assessee.—

(a) being individuals or Hindu undivided families who have been assessed on an income of more than a lakh of rupees;

(b) being firms, associations of persons or companies who have been assessed on an income of more than ten lakhs of rupees, during the financial year 1962-63.

I. Individuals and Hindu undivided families who have been assessed on an income of more than a lakh of rupees during the financial year 1962-63.

Sl. No.	Name and address of the assessee	Status	Asstt. year	Income assessed under I.T. Act, 1961
(1)	(2)	(3)	(4)	(5)

II. Firms, associations of persons and companies who have been assessed on an income of more than ten lakhs of rupees during the financial year 1962-63.

Sl. No.	Name and address of the assessee	Status	Asstt. year	Income assessed under I.T. Act, 1961
(1)	(2)	(3)	(4)	(5)

Names of all individuals and Hindu Undivided Families assessed on an income of over Rs. 1 lakh in the Financial year 1962-63.

S.No.	Name and address of the assessee	Status	Assessment year	Income assessed under I.T. Act, 1961
1	2	3	4	5

Andhra Pradesh

1	A.H.J. Hormosji, Secunderabad	Ind.	1962-63	1,09,236
2	Atluri Venkateswara Rao, C/o A.V.R.Co., Vijayawada		1962-63	1,71,777
3	Edara Venkataramaiah	HUF	1962-63	1,33,024
4	Edara Venkata Rao	Ind.	1962-63	1,27,026
5	Gowra Subbaraya Setty, Adoni, Kurnool District	HUF	1962-63	1,18,604
6	Jai Narayan, Secunderabad	Ind.	1960-61 1961-62	1,14,273 1,23,401

1	2	3	4	5
<i>Andhra Pradesh—contd.</i>				
7	K. S. Subbaiah, Pillai Guntur	Ind.	1962-63	1,98,486
8	M. Harichandra Prasad, Tanuku West, Godavari District	"	Do.	1,27,152
9	Mechani Gangappa, Yemiganur, Kurnool District	"	Do.	1,33,768
10	Nawab Basalat Jah Bahadur, Hyderabad	"	Dg.	3,74,608
11	Smt. P. Atchayamma, Dommeru, Kovvur Taluq	"	Do.	1,33,938
12	P. Sitayamma, Goteru, Tanuku Tq. West Godavari District	"	Do.	1,13,990
13	Poolchand Girimal, Nizamabad	"	Do.	1,10,155
14	Prince Azam Jah Bahadur, Hyderabad	"	Do.	10,51,299
15	Princes Durrsheshwar, Hyderabad	"	Do.	3,13,288
16	Prince Moazam Jah Bahadur, Hyderabad	"	Do.	10,12,436
17	Prince Mufakkam Jah Bahadur, Hyderabad	"	Do.	7,41,180
18	Prince Mukarram Jah Bahadur, Hyderabad	"	Do.	7,38,202
19	T. Subba Reddy, Nellore	"	Do.	1,19,803
20	Thota Venkata Subbalah, Pops. Uma Gold Covering Works, Masulipatanam	"	Do.	1,63,516
21	Sri Undavilli Satyanarayana, Rayavaram, Ramachandrapuram Taluq	HUF	Do.	1,18,251
<i>Assam</i>				
22	J. E. Malthby, Makum (Assam) Namdang Tea Company, Margherita	Indl.	Do.	1,29,513
23	J. F. Spence, Deamoli T.E. P.O. Doom Dooma Dist. Lakhimpur	"	Do.	1,07,851
24	J. N. Sarma and Others, Jorhat, Dist. Sibsagar	H.U.F.	1961-62	1,28,403
25	Jagaran Kundalla, Jorhat	Indl.	1958-59	2,34,448
26	K. G. Pearson	"	1962-63	1,61,385
27	Lalchand Todt, P.O. Halbargaon, Dist. Nowgong	"	1958-59	1,74,570
28	M/s. Rameshwarlal Jugal Kishore, Dibrugarh	H.U.F.	1958-59	1,07,099
			1960-61	1,05,899
			1961-62	1,12,458
			1962-63	1,40,260
29	T. E. Cavers, Rajgaral T. E. Dist. Lakhimpur	Indl.	1962-63	1,09,405
<i>Bihar & Orissa</i>				
30	B. P. Bruntan, i.c.c. Ltd., Ghatshila	Ind.	Do.	1,00,961
31	Dharmachand Jain, Chaibassa	"	Do.	1,39,068
32	E. C. Williams	"	Do.	1,04,072
33	G. C. Jain, Ranchi	"	Do.	1,36,902
34	Harak Chand Jain, Ranchi	"	Do.	1,19,297
35	Indra Mohan, Ranchi	"	Do.	1,04,596
36	J. J. Gandhi, Jamshepur	"	Do.	1,25,603
37	K. D. Warrah	"	Do.	1,58,028
38	Manager Khan, Dhatikidih	"	Do.	1,27,110
39	N. A. B. Hill, i.c.c., Ltd., Ghatshila	"	Do.	1,61,510
40	P. C. Jain, Ranchi	HUF	Do.	1,19,686
41	T. C. Jain, Ranchi	"	Do.	1,19,538
<i>Bombay City—I</i>				
42	A. G. Gray, England	Indl.	1962-63	1,66,659
43	A. P. Thesgor C/o Wallace & Co., 9, Wallace Street, Bombay	"	Do.	[3,42,273 (T.W.I.) 33,965 (Indian Income)

1	2	3	4	5
<i>Bombay City I—contd.</i>				
44	A. H. Barker, England	Indl.	1962-63	1,18,061
45	A. J. Crates, C/o Firestone Tyre & Co., Raybunder Road, Bombay	"	Do.	1,03,077
46	A. N. Haksar, C/o Killick Industries Home St., Bombay	"	Do.	1,03,987
47	A. P. Dinshaw, C/o M/s. National Grindlays Bank Ltd., Bombay-1.	"	Do.	4,29,849
48	Allu D. Cawasji C/o M/s. Mohan Sons & Co., 125 M.G. Road, Bombay	"	Do.	1,21,252
49	Anil Kumar N. Kothari, Deepak Industries, Mahal, Bombay	"	Do.	1,04,883
50	B. G. Gibson, Storage & Distt. Co. Burmah Shell Oil Storage Distt. Co.	"	Do.	1,11,253
51	B. M. Kardar, C/o Kardar Pvt. Ltd., Industrial Bldg., Opp. Churchgate Street Bombay	"	Do.	1,63,629
52	B. S. Kotwal, C/o M/s Mira Salt Works Co., Lalsingh Mansubh Bldg., Sk. Menon Street, Bombay.	"	Do.	1,46,438
53	Babubhai Chiman Lal, C/o M/s. Chiman Mohan Lal & Co., Tamba Kanta, Hanuman Bldg., Bombay	"	Do.	1,13,916
54	Miss Bachubai F. Dinshaw C/o National Grindlays Bank, M.G. Road, Bombay.	"	Do.	4,24,107
55	Bathubal Gulab Chaud, Construction House, Ballard Estate, Bombay	"	Do.	1,63,279
56	Bipin Gujjar, C/o Parkash Pictures, Kurla Road, Andheri Bombay	"	Do.	1,16,532
57	C. A. Young, C/o Esso Std. Eastern Inc. Bombay	"	Do.	1,45,435
58	C. B. Seita, C/o Esso Std. Eastern Inc. Bombay	"	Do.	2,03,511
59	C. B. Thomas, C/o Esso Std. Eastern Inc. Bombay.	"	Do.	2,42,431
60	C. F. Hedderley, C/o Firestone Tyre & Co., Haybunder Road, Bombay	"	Do.	1,96,263
61	C. H. Bhaba, Cuff Parage Colaba, Bombay.	"	Do.	2,16,278
62	C. V. Deshpande, C/o Sowree Eng. Const. Co. (P) Ltd, Saroy Chamber, Sir P. H. Road, Bombay	Indl.	1962-63	1,22,262
63	C. W. Couch, C/o Esso Std., Eastern Inc. Bombay	"	Do.	1,67,911
64	Carl Schuster C/o Firestone Tyre & Co., Haybunder Road, Bombay	"	Do.	1,09,600
65	Champaklal K. Sayani, 98, Vithalwadi, Bombay.	"	Do.	4,06,422
66	Chimanlal Daulatram, 79. Hanuman Bldg, Bombay.	"	Do.	1,60,384
67	Chimanlal Mulchand, C/o Natwarlal Manghal-das & Co., 38/91. Mumbadevi Road, Bom-bay	"	Do.	3,30,789
68	Trustees of Clara Byng Trust Settlement France, 98 Cheynewalk London S.W. 10, C/o Nenabhai & Co. Jehangir Wadia Bldg. 51, Mahatma Gan hi Road, Bombay	"	Do.	2,27,640
69	D. Muir of Scotlan, Abrraigil, 91 Shundee Road, Dhundee, Scotland	"	Do.	1,38,340
70	D. M. Turner, England	"	Do.	1,32,595
71	D. R. Choudhary, C/o Gregaon Batley King Esplanade Road, Fort, Bombay	"	Do.	1,78,817
72	Dayaldas Kushiram 68, Marine Drive, Bom-bay	"	Do.	1,07,617
73	Dinkar M. Dahanhkar	"	Do.	3,54,985
74	E. A. Guha, England	"	Do.	1,11,616

1	2	3	4	5
<i>Bombay city—contd</i>				
75	E. G. Weaver, Burmah Shell, Refinery Trombay, Chembur, Bombay-1	Indl.	1962-63	1,33,664
76	E. O. Austin, C/o George Oaks, Bombay	"	Do.	1,21,978
77	Ebrahim Aboobakar C/o Imperial Cinema, Lamington Road, Bombay	"	Do.	1,13,497
78	F. Permanyer C/o India Cassablances High Draft Co. (P) Ltd., Bombay	"	Do.	1,45,035
79	F. D. C. Mathews, C/o The First National City Bombay 293 Dr. D. N. Road, Bombay	"	Do.	1,24,859
80	F. F. Richardson, C/o Esso Std., Eastern Inc. Bombay	"	Do.	1,78,520
81	G. A. Reed, C/o Metcalfe Hedgkinson Ltd., Bombay	Indl.	1963-64	1,38,900
82	G. F. Kennedy, Burmah Shell Refineries Ltd., Trombay, Chembur	"	1962-63	1,33,860
83	G. D. Wood, C/o Firestone Tyre & Rubber Co., Haybunder Rd. Bombay.	"	Do.	1,51,464
84	G. E. H. Goddard, C/o Chartered Bank Ltd., Bombay.	"	1962-63	1,20,424
85	G. M. Rane, C/o Dadaji Dhackji & Co., Pvt. Ltd., Bombay.	"	1962-63	1,79,406
86	G. C. Bard, C/o Firestone Tyre & Rubber Co. Haybunder Rd., Bombay	"	1962-63 1963-64	1,10,258 1,08,249
87	G. L. Anderson C/o Do.	"	1962-63	2,14,474
88	G. J. Warner, C/o Do.	"	Do.	1,23,332
89	G. W. Carr, C/o Esso Std. Eastern Inc. Bombay	"	Do.	1,45,585
90	Glya Jones, C/o Gammon India	"	1958-59	1,75,698
91	H. E. Pawell C/o Firestone Tyre & Rubber Co. Haybunder Road, Bombay	"	1962-63 1963-64	1,16,304 1,14,027
92	H. J. Vachha, C/o A. F. Ferguson & Co. Appollo Street, Bombay	"	1962-63	1,88,414
93	H. N. Kothari, Deepak Mahal, Marine Drive, Bombay.	"	Do.	1,27,933
94	H. R. Gandhi, 32 Rampart Road, 58-59 Fort, Bombay.	"	Do.	8,66,607
95	Heman Das Narain Das, 27 D. N. Road, Bombay	H.U.F.	Do.	1,06,063
96	Hemant Baghubai Mafatlal.	"	Do.	5,09,360
97	I. M. Ogg C/o A. F. Ferguson & Co., Appollo Street, Fort, Bombay	Indl.	Do.	1,69,667
98	J. Anderson, C/o (as above)	"	Do.	1,04,663
99	J. C. Howard, C/o Esso Std., Eastern Inc., Bombay.	"	Do.	1,94,242
100	J. D. Chokshi	"	Do.	2,36,744
101	J. G. Kidd, C/o Glaxo Laboratories	"	Do.	1,10,760
102	J. J. Brown, C/o Esso Eastern Std. Inc. Bombay.	"	Do.	1,43,580
103	J. K. Thakkar, 101 M.G. Road, Bombay	"	Do.	1,60,062
104	J. J. Nooper	"	Do.	1,07,775
105	J. L. Bhatia, C/o A. F. Ferguson & Co., Appollo St., Fort, Bombay	"	Do.	1,04,703
106	J. M. Lubineff, England	"	Do.	1,40,140
107	J. C. C. Barnes, C/o Rall & India Limited, Bombay.	"	Do.	1,04,944
108	J. S. Parikh, C/o Batlibai & Co.	"	Do.	2,19,40
109	J. S. Robertson, C/o Firestone Tyre & Rubber Co., Haybunder Road, Bombay	"	Do.	1,16,756
110	J. W. Sinclair, C/o Esso Std. Eastern Inc., Bombay.	"	1963-64 1962-63	1,22,375 2,90,946

1	2	3	4	5
Bombay City I—contd.				
111	Jaisingh Vithaldas, 9 Wallace Street, Bombay	Indl.	1962-63	1,39,566
112	John Highman C/O S. K. F. Ball Bearing & Co. Pvt. Ltd., Netaji Subhash Road, Bombay-2.	"	Do.	1,72,109
113	Jyotiben S. Patel, 68 Marine Drive, Bombay	"	Do.	1,22,078
114	K. Salem C/O Salem & Co., Mafat Lal House, Backbeny Reclamation, Bombay	"	Do.	1,39,319
115	K. J. Somaiya, Fazalbhay Bldg., M.G. Road, Bombay	"	Do.	13,87,727
116	K. C. Maltra, C/O Sankey Elec. Stamping Ltd., Wakefield House, Ballard Estate, Bombay	"	Do.	2,36,194
117	K. C. Ray, C/O Glaxo Laboratories	"	Do.	1,01,248
118	K. N. Naroji C/O Imperial Chemical Industries Pvt. Ltd., Oriental House, Ballard Estate, Bombay	"	Do.	1,14,530
119	K. R. Goodwin, C/O Asbestos Magnesia & Friction Materials Ltd., Ghatkopar, Bombay-77	"	Do.	1,41,365
120	Kali D. Cawasji, C/O D. Cawasji & Co., 123 M.G. Road, Bombay	"	Do.	1,31,317
121	Kanaihalal Taparia, 171, Sk Menon Street, Bombay	"	Do.	1,02,235
122	Kanti Kumar R. Podar, Podar Chambers, 109 Parsi Bazar St., Bombay	"	Do.	1,17,037
123	Kasturbai Walchand Construction House, Ballard Estate, Bombay	"	Do.	1,57,153
124	L. E. Weingarton C/O Art Bangle (P) Ltd., Bombay	"	Do.	1,21,522
125	M. A. Machuley, C/O Burmah Shell, Ballard Estate, Bombay-I	"	1962-63 1963-64	1,05,875 1,10,544
126	M. B. Meyer, C/O Esso Std. Eastern Inc., Bombay	"	1962-63	1,19,310
127	M. C. Anderson, C/O Esso Std. Eastern Inc., Bombay	"	Do.	1,22,462
128	M. C. Eyanes, England	"	Do.	1,46,350
129	M. D. Rane	"	Do.	1,50,225
130	M. G. Natu, Bank of Baroda, Bldg., Falton Road, Bombay	"	Do.	1,29,838
131	M. R. Masani, 118, M.G. Road, Bombay	"	Do.	1,32,405
132	M. R. Vardaraan C/O Hindustan Construction Co. Ltd. Bombay	"	Do.	1,84,538
133	M. G. R. Aitken, C/O Crawford Baylay & Co., Bank Bldg., Bank St., Bombay	"	Do.	1,93,820
134	M. P. A. Panasparti C/O Rallis India Ltd., Bombay	"	Do.	1,33,125
135	M. S. Kotwal, C/O M/s Mira Salt Works Co.	"	Do.	1,39,463
136	Mala Sinha, 8 Turner Road, Bombay	"	Do.	1,45,440
137	Maltibai D. Dhanukar	"	Do.	2,42,891
138	Maniben C. Patel, Kodak House, D.N. Road, Bombay	"	Do.	1,20,200
139	Mangaldas Gopaldas C/O M/s Natwarlal Mangaldas & Co., 85/91 Mumbadevi Road, Bombay	"	Do.	2,62,590
140	Bai Manekbai Kulji Al. Sabah Court, Marine Drive, Bombay	"	Do.	1,92,944
141	Many Subedar, Lotus House, New Marine Line, Bombay	"	Do.	1,16,256
142	Mathradas Moolji, Marine Drive, Bombay	"	Do.	4,33,226
143	Mihirkumar H. Mafatlal (Minor)	"	Do.	1,24,311
144	N. A. Modi, C/O Rustomji & Ginzala 107, M.G. Road, Bombay	"	Do.	1,05,063
145	N. H. Tata	"	Do.	1,24,911

1	2	3	4	5
Bombay City I—contd.				
146	N. J. Doshi, M/s Conwest Pvt. Ltd., 448, Lamington Road, Bombay	Ind.	1962-63	1,41,801
147	N. M. Dale, England	"	Do.	1,18,669
148	N. M. Jalandarwala C/O Mohan Sons & Co., 125 M.G. Road, Bombay	"	Do.	1,20,856
149	N. R. Mody, C/O A. F. Ferguson & Co., Appolo St., Fort, Bombay	"	Do.	2,03,652
150	Nanubhai K. Javriji, 115 M.G. Road, Bombay	"	Do.	1,35,517
151	P. Sirinivasan, C/O H. Johnsons & Co., Ltd., Meadows Street, Bombay	"	Do.	1,64,069
152	P. A. Cronupolo, C/O Rallis India Ltd., Bombay.	"	Do.	1,05,147
153	P. A. Narielwala Bombay House, Bruce Street, Bombay.	"	Do.	1,19,467
154	P. B. Banaji, Navsari Chambers, Outram Road, Bombay.	"	Do.	1,00,941
155	P. M. Gamble, England	"	Do.	1,40,137
156	P. M. Patel	"	Do.	1,10,233
157	P. R. Saria, Navsari Chambers, Outram Road, Bombay.	"	Do.	1,81,141
158	Padma K. Desai, Goga Street, Bombay	"	Do.	2,75,202
159	Pannaben H. Mafatlal.	"	Do.	1,07,700
160	Paraival David C/O A. F. Ferguson & Co., Appollo Street, Bombay	"	Do.	3,05,770
161	Pratap Singh Mathura Das, Wallace Street, Bombay.	"	Do.	1,89,312
162	Executors to the Estate of late Sir Purshottamdas Thakerdas	"	Do.	4,07,215
163	R. A. Doshi, C/O Associated Auto Parts (P) Ltd., Bombay.	"	Do.	1,05,432
164	R. D. Kamadin, England	"	Do.	2,32,577
165	R. B. Armstrong C/O Firestone Tyre & Rubber Co. Haybunder Road, Bombay	"	Do.	1,04,365
166	R. G. Erhst, C/O Esso Std. Eastern Inc., Bombay.	"	Do.	1,20,663
167	R. G. Prough, C/O Esso Std. Eastern Inc., Bombay.	"	Do.	1,79,236
168	R. G. Saraiya, Navsari Chambers, Outram Road, Bombay	"	Do.	1,25,779
169	R. J. Vakil, St. Bldg., Dr. D. N. Road, Bombay	"	Do.	1,47,830
170	R. N. Jacob, England	"	Do.	32,030
				I. Income
				1,55,178
				T.W.I.
171	R. P. Thomas, C/O Firestone Tyre & Rubber Co., Haybunder Road, Bombay	"	Do.]	1,25,188
172	R. R. Saraiya, Navsari Chambers, Outram Road, Bombay.	"	Do.	1,80,590
173	R. W. Camp, C/O Esso Std. Eastern Inc., Bombay.	"	Do.	1,67,812
174	R. W. Collaghon, C/O Roche Products, 28 Tardeo Rd., Bombay.	"	Do.	1,13,882
175	R. M. H. Evans, England	"	Do.	1,46,350
176	Rajinder Kumar, Dimple, 2, Carter Road, Bandra, Bombay	"	Do.	1,63,243
177	Ramniklal Tribhavadandas, 99/103 Mumbadevi Road, Bombay	HUF	Do.	1,31,122
178	Ranjit Vithaldas, 9, Wallace Street, Bombay	Ind.	Do.	1,04,006
179	Ratansey Pragji C/O Khatau Makanji Spg. Mfg. Co., M.J. Market, Bombay	"	Do.	1,00,351
180	Ratansi Mulji, Marine Drive, Bombay.	"	Do.]	3,96,039
181	Ratanchand Hirachand	HUF	1961-62	3,46,936
			1962-63	2,52,604
182	S. Moolgaokar	Ind.	Do.	1,17,689

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<i>Bombay City I—concl'd.</i>				
183	S. B. Billimora, C/O M/s. S. B. Biallimora & Co., M.G. Road, Bombay.	Indl.	1962-63	1,47,969
184	S. J. Plested, C/O Machinnon Machine Ltd., Ballard Estate, Bombay	"	Do.	1,32,222
185	S. K. Kabur, C/O M/s. S. K. Kabur (P) Ltd., 3 Eastern Road, Bombay.	"	Do.	3,28,515
186	S. M. Dahannkar	"	Do.	1,21,572
187	S. N. Desai, 51, M.G. Road, Bombay.	"	Do.	1,10,443
188	S. R. Lele, C/O Borosil Glass Works Ltd., Proctor Rd., Bombay-4.	"	Do.	1,56,977
189	Shardaben Baghbhai	"	Do.	3,52,605
190	Shanker Singh, Beacon Church Gate, Bombay	"	Do.	1,31,010
191	Sadhana S. Shivdasni, Bosle Bunglow, Gazdar Scheme Santa Cruz, Bombay	"	Do.	1,09,191
192	Genl. Sankar S. S. J. B. Rana, Nepal	"	1941-42 1942-43 1943-44 1944-45 1945-46 1946-47 1947-48 1948-49 1949-50 1950-51 1951-52	6,88,500 6,88,500 6,88,500 6,88,500 6,88,500 6,88,500 6,88,500 6,88,500 6,88,500 6,88,500 6,88,500
193	Shantabai G. Doshi, Construction House, Ballard Estate, Fort, Bombay.	"	1962-63	1,03,162
194	Genl. Singha S. S. J. B. Rana, Nepal	"	Do.	3,34,070
195	Sunil Dutt, 58 Palli Hill, Bombay	"	Do.	1,12,406
196	T. Chesbrough, C/O Esso Std. Eastern Inc., Bombay.	"	Do.	1,20,422
197	T. D. Caulhins, C/O Esso Std. Eastern Inc., Bombay.	"	Do.	1,83,414
198	Vera David, C/O A. F. Ferguson & Co., Apollo St., Bombay	"	Do.	2,14,836
199	Vera Mocket, England	"	Do.	1,72,815
200	Vijaylaxmi N. Mafatlal	"	Do.	2,05,531
201	W. H. Brett, C/O Reptakos Brett & Co., Worli, Bombay	"	1962-63 1963-64	1,28,369 1,13,345
202	W. J. Spicer, Esso Std. Eastern Inc., Bombay	"	1962-63	1,20,905
203	Y. A. Fazalbhoy, C/O General Radio & Appliances Ltd., Opera House, Bombay.	"	Do.	2,26,958
<i>Bombay City II</i>				
204	A. New Lands, Wodehouse Road, Bombay	"	1962-63 1963-64	1,08,000 2,18,004
205	A. A. Jasdanwala, 82 Bhajidalal, Lane, Bombay	"	1962-63	1,41,496
206	A. A. Fazalbhoy, 33 Queens Road, Bombay	"	Do.	1,51,910
207	A. A. S. Rao, State Bank Building, Bank Street, Bombay.	"	Do.	1,75,850
208	Abhaybhai Mohammedally, Mangaldas Road, C/O Kikabhai Chandabhai	"	Do.	1,05,915
209	Adi F. Gazdar, C/O M/s J.S. Gazdar & Sons., Share Bazar, Bombay	"	Do.	1,29,732
210	Amritlal Nurbharam C/O M/s. C. P. Shah & Co., 14/ Radha Kali, Sweet Market, Bombay	"	Do.	1,12,301
211	A. K. Patch, Share Bazar, Dalal Street, Bombay	"	Do.	1,19,402
212	B. Reinher, C/O Volkart Bros., Volkart Bldg., Grahm Road, Ballard Estate, Bombay	"	Do.	9,26,184

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Bombay City II—contd.

213	B. A. Dubash through Guardian Adi B. Dubash, 6, Rampart Row, Bombay	Ind.	1962-63	1,91,696
214	B. G. Navlakhi, 533 Kalabadevi Road, Bombay	"	Do.	1,07,291
215	B. K. Dubash through Guardian Adi B. Dubash, 6 Rampart Row, Bombay	"	Do.	2,26,844
216	B. O. Mody, C/O M/s. Babu Lal & Co., New Hanuman Lane, Bombay	"	Do.	1,32,870
217	B. P. Godrej, 47-B Hidge Rd., Bombay	"	Do.	6,37,316
218	Bacha F. G. Gazdar C O M/s. J.S. Gazdar & Sons, Share Bazar, Bombay	"	Do.	1,01,515
219	Banu P. Gazdar C O as above	"	Do.	1,16,433
220	Bhagwandas Narandas Mahadrai Galli, Bombay	"	Do.	1,24,517
221	Bhogi Lal Rai Chand c/o Ewacon Pvt. Ltd., 204, D. N. Road, Bombay.	"	Do.	1,13,665
222	Bhikhlal Bhagwandas, Madhurrai Galli, Bombay	"	Do.	1,02,933
223	Bhulal H. Abbot Meadows Street, Bombay	"	Do.	1,86,781
224	B. R. Tannen C O M/s. Sharp & Tanen Bank of Baroda Bldg., Appollo St., Bombay	"	Do.	1,92,499
225	C. M. Shah c/o M/s. Kenchen & Co., 345 Kalabadevi Road, Bombay	"	Do.	1,22,474
226	Chamabai Bhogi Lal, 7 Forbes Street, Bombay	"	Do.	2,42,869
227	Changamal Agarwal, 126 Narayan Dhru Street, Bombay.	"	Do.	1,64,524
228	Chandrababha V. Merchant, 16 Appollo Street, Bombay	"	Do.	1,10,244
229	Chemilal Amba Ram C/O Gujarat Essence Mrt.	"	Do.	1,19,809
230	Chimanlal Mohanlal 36, Shroff Mansion, Pr. Street, Bombay	"	Do.	1,67,153
231	D. C. Jani, C O M/s. D. Dahyabhai & Co., 79-A, Princess Street, Bombay.	"	1956-57	1,26,271
232	D. C. Master, C/O M/s. Master Sathe & Kothore 34-38 Hamam St., Bombay	"	1962-63	1,34,822
233	D. D. Lakhani Pal, 29 Mew Queens Road, Bombay.	"	Do.	2,31,079
234	D. G. Dubash, V. N. Road, Bombay	"	Do.	1,83,557
235	D. H. Thakarsey, 16 Appollo St., Bombay	"	Do.	2,18,869
236	D. J. Lovalka, Share Bazar, Bombay	"	Do.	1,28,835
237	D. K. Nowroji, 307, Grant Road, Bombay	"	Do.	1,97,878
238	D. M. Ghia, 28 Appollo St., Bombay	"	Do.	3,41,877
239	D. N. Mirshah, Ganja Bldg., N. G. Road, Bombay.	"	Do.	1,08,090
240	D. R. Shroff, 307 Grant Road, Bombay.	"	Do.	1,25,721
241	Dhirajlal Magan Lal, Share Bazar, Bombay	"	Do.	1,49,342
242	Dhirajlal Morarji, 37-A Sarang Street, Bombay	"	Do.	1,06,933
243	Executors of Estate D.H.C. Dinshav, 121 Meadow St., Bombay	"	Do.	1,20,899
244	Dwarka Das Amrit Lal C O M/s. Amaniklal Dwarkadas, Sansha Gully.	"	Do.	1,43,777
245	F. Bock, 16 Back St., Bombay	"	1963-64	1,34,543
246	G. M. Mehta, C/O M/s. Sun Process Works, Charni Road, Bombay.	"	1962-63	1,75,353
247	G. C. Desai, Hamam St., Bombay	"	Do.	1,25,755
248	G. P. Kapadia, Hamam House, Hamam Street, Bombay.	"	Do.	1,43,681
249	Girish C. Parikh, C/O C. Parikh & Co., 28 Appollo St., Bombay	"	Do.	1,60,672
250	Gopikumar Birla, Birla House, Mount Pleasant Road, Bombay.	"	Do.	3,41,554

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Bombay City II—contd.				
251	Eurudasmal Bodaram, 365-67 N. H. Street, Bombay.	Ind.	1961-62	1,00,433
252	H. C. Jehangir, Readymoney Mansion, V. N. Road, Bom.	"	1962-63	1,27,620
253	H. D. Dave, 65, Appollo St., Bombay	"	Do.	1,29,216
254	H. D. Jethalani, V.N. Rd., Bom.	"	Do.	1,07,506
255	H. M. Patel, Hamam Chambers, Parsi Bazar St., Bombay	"	Do.	1,15,645
256	H. M. Seervai, High Court, Bom.	"	Do.	1,48,894
257	Homi F. Mehta, Mehta House, Appollo St., Bombay.	"	Do.	3,08,669
258	J. A. Sabawal, Readymoney Mansion, V.N. Road, Bombay	"	Do.	1,28,194
259	J. B. Kanga, High Court, Bombay	"	Do.	2,02,512
260	J. D. Kothawalla, Grossevevor House, Poddar Road, Bombay-26	"	Do.	1,12,971
261	J. F. Gazdar, Share Bazar, Dalal Street, Bombay.	"	Do.	1,28,032
262	J. H. Como, 24-26 Dalal Street, Bombay	"	Do.	1,50,030
263	J. R. E. Season, 3 Fazal Road, Colaba, Bombay	"	Do.	1,74,113
264	J. S. Lawyer, c/o M/s. Sorabji Naoroji & Co., 16 Elphinstone Circle, Bombay	"	Do.	1,26,647
265	Jagmohandas Gokuldas, 49-50, Kd. Road, Bombay	"	Do.	3,22,113
266	Jal H. Mehta, Mehta House, Appollo St., Bombay	"	Do.	4,57,194
267	Jal Jamshedj c/o Noble Paints & Varnishes Co. Ltd., Ferguson Road, Bombay	"	Do.	1,65,524
268	Jal J. Gazdar c/o M/s. J. S. Gazdar & Sons, Share Bazar, Bom.	"	Do.	1,36,051
269	Jayanthi Lal Dayabhai, Chapeey Bldg., Princess St., Bombay	HUF	Do.	1,87,168
270	Jean B. Dubash, 6 Rampart Row, Bldg.,	Ind.	Do.	1,38,962
271	Jinno Hirji Jehangir, Readymoney Mansion, V.N. Road, Bombay	"	1961-62	1,17,756
272	Jitendra Mohan Nayar c/o Lackman Dass Ram Gopal & Co., Chandra Chowk, Bombay	"	1962-63	1,03,928
273	K. A. Dubash, 6 Rampart Row, Bombay	"	Do.	1,17,476
274	K. B. Parikh, 47 Bagar Gate Street, Bombay	"	Do.	2,14,823
275	K. H. Cama, Dalal Street, Bombay	"	Do.	1,12,170
276	K. N. Javeri, 12 B Elphinstone Circle, Bombay	"	Do.	1,05,664
277	K. N. Nazir, Hamam Street, Bombay	"	Do.	1,21,252
278	K. O. Mody, Appollo Street, Bombay	"	Do.	1,54,773
279	K. P. Shah, 199 Princess St., Bom.	"	Do.	1,88,127
280	K. T. Divecha, Dalal St., Bombay	"	Do.	1,16,412
281	Kanayalal Bhagwandas, Madharrai Galli	"	Do.	1,85,080
282	Kantilal Khemchand c/o Sevantilal Kantilal & Co., Mangaldas Rd., Bombay	"	Do.	1,02,953
283	Kawrialyam Nayar, c/o Lackmandas Ramgopal & Co.	"	Do.	1,21,371
284	Khushal Das J. Mehta, 77 Nagdevi Street, Bombay	"	Do.	1,33,895
285	Kumudchandra Girdhari Lal c/o M/s. Kumudchandra Habib & Co., 75 New Barden Lane, Bombay	"	Do.	1,63,918
286	Kirti Lal Popat Lal, Mulchand Mansion, Bombay	"	Do.	1,13,930
287	Kusumbai Motichand Shah, United India Bldg., Sir P.M. Road, Bom.	"	Do.	1,18,642
288	L. C. Mody, Appollo St., Bombay	"	Do.	1,11,517
				1,30,446

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Bombay City II—contd				
289	L. V. Sathe, c/o M/s. Sathe & Kothare, 34-38 Hamam Street, Bombay	Ind.	1962-63	1,37,571
290	Lady Premilla V. Thakarsey, 16, Appollo St., Bombay	"	Do.	1,80,214
291	Lalitrai Amritlal, Anand Bldg., Pr. Street, Bombay	"	Do.	1,43,263
292	Lalji Jetha c/o M/s. D. Harijiwan Das & Co., Krishna Ch., M. C. Mkt., Bombay	"	Do. 1963-64	1,19,251 1,25,800
293	Lekhraj Baser Mal, Chandra Chowk, M.J.C. Market, Bombay	"	1961-62 1962-63	1,17,252 1,23,408
294	M. B. Mehta, c/o Narayan Dhru St., Bom.	"	1962-63	1,02,978
295	M. C. Setalwad, High Court, Bombay	"	Do.	5,01,911
296	M. G. Bhatt, c/o Kora & Bhatt, Appollo St., Bombay	"	Do.	1,02,322
297	M. K. Vora, 105 Kalabadevi Rd., Bombay	"	Do.	1,13,961
298	M. M. Cama, 23 Meadows Street, Bombay	"	Do.	1,98,884
299	M. P. Laud, High Court, Bombay	"	Do.	1,49,042
300	M. R. Romal c/o Laxmi Motor Co., Dhru Mansion, New Bhatwadi, Bombay	"	Do.	2,00,574
301	Maki K. Mistry, 6 Rampart Row, Bombay	"	Do.	1,50,141
302	Mani Lal Kalayanji c/o M/s. Vinodraj & Co., S. V. Lane	"	Do.	1,09,060
303	Mathura Das Bhagwan Das, New Hanuman Lane, Bombay	"	Do.	1,01,757
304	Moti Lal Ganga Dhar c/o M/s. Thakar Das Ganga Das, Chandra Chowk, Bombay	"	Do.	1,23,714
305	N. A. Palkhiwala, High Court, Bombay	"	Do.	5,09,057
306	N. C. Javeri, 17-B Elphinstone Circle, Bombay	"	Do.	4,00,000
307	N. D. Marshal, Gaya Bldg., M.G. Road, Bombay	"	Do.	1,10,527
308	N. J. Pate c/o Fulbhai & Co., 184, Meadows Street, Bombay	"	Do.	1,11,209
309	N. M. Cama c/o M/s. Enarey & Co., 26 Parsi Bazar St., Bombay	"	Do. 1963-64	1,21,314 1,03,697
310	N. M. Currim, Rahim Bldg., Princess Street, Bombay	"	1962-63	1,14,577
311	N. M. Dadachandji c/o M/s. Hind Dyes Manufacturing Co., 62 Garibdas St., Bombay	"	Do.	1,46,046
312	N. P. Godrej, 40-D, Ridge Road, Bombay	"	Do.	6,37,896
313	N. P. Sangani, Tamarind Lane, Bom.	"	Do.	1,39,653
314	N. S. Bhatraphakar, State Bank Building, Bank St., Bombay	"	Do.	1,44,019
315	N. S. Shah, Narayan Dhru Street, Bombay	"	Do.	1,11,136
316	N. V. Phadke, 263-B Charni Road, Bombay	"	Do.	1,01,806
317	Narayan Motilal, 263-B Charni Road, Bombay	"	Do.	3,62,201
318	Navnitlal Sunder Lal, Mansion Pr. Street, Bombay	"	Do.	1,30,500
319	Natwarlal Mohan Lal c/o M/s. Natwarlal Mohan Lal & Co., 318, N. N. Street, Bombay	"	Do.	1,52,832
320	Navajhai P. Sett, 1 Sobhani Road, Colaba, Bombay	"	Do.	1,64,163
321	P. Reinhert c/o Volkart Brothers, Volkart Building, Ballard Estate, Bombay	"	Do.	11,45,151
322	P. C. Verma, Janmabhoomi Chambers, Fort, Street, Bombay	"	Do.	1,60,136
323	P. D. Thakersey, 16 Appollo St., Bombay	"	Do.	1,04,940

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Bombay City II—cont'd				
324	P. E. Polson, by his legal heirs C/O M/s. Polson Ltd., 65-B, Dock yard Road, Mazagaon, Bombay	Ind.	1961-62 1962-63	1,69,613 1,57,531
325	Pitamber Shamsher J. B. R. Windosox Villa Warden Road, Bombay	"	1961-62 1962-63	3,64,531 3,44,406
326	Promodchandra Motilal c/o Rhakar Das Ganga Das Chandra Ch., Bombay	"	1962-63	10,16,201
327	Pratprai Premji C/O M/s Premji Bhim Ji, S.V. Lane, Bombay	"	Do.	1,21,681
328	Prataprai K. Mehta, 77 Nagdevi Street, Bombay	"	Do.	1,71,209
329	Pravinchandra Anand Building, Pr. Street, Bombay	"	Do.	2,06,152
330	R. Setlur, State Bank Building, Bank Street, Bombay	"	Do.	1,24,482
331	R. A. Dubash, 6 Rampart Row, Bombay	"	1961-62 1962-63	2,08,465 3,09,665
332	R. B. Shah, C/O Star Chemicals, Parsi Bazar, Street, Bombay	"	1962-63	6,01,024
333	R. J. Kolah, High Court, Bombay	"	Do.	3,12,806
334	R. M. Vadhelwalla, 27 Appollo St., Bombay	"	Do.	1,51,068
335	R. N. Cama, c/o M/s. Enarey & Co., 26 Parsi Bazar St., Bombay	"	Do.	1,21,281
336	Rajkumar Menghraj C/O Pokhardas Menghraj, 331, K. D. Road, Bombay	"	Do.	2,18,328
337	Rajnikant C. Parikh, Appollo Street, Bombay	"	Do.	1,15,030
338	Raman Lal C. Parikh, Appollo Street, Bombay	"	Do.	1,08,139
339	Rameshchandra Gokuldas, 30, K.D. Road, Bombay	"	Do.	2,82,795
340	Ramnik Lal Dwarkadas c/o Amniklal Dwarkadas, Sancha Gally	"	Do.	1,12,696
341	Rasiklal Maneklal, Dalal St., Bombay	HUF	Do.	1,22,624
342	Rashid A. Maskati, Maskatti House, Mohammedalli Road, Bombay	Ind.	1961-62 1962-63	1,36,547 1,10,757
343	Rathansey Chimsey, Govind Ch.	"	1962-63	1,10,438
344	Ratu N. Gandhi, Breach Cardy House, Varden House, Bombay	"	Do.	1,16,632
345	S. B. Billimoria, C/O M/s Batliwala & Karani Share Bazar, Bombay	"	Do.	1,60,152
346	S. H. Mehar, Byculla Vegetable Market, Bombay	"	Do.	2,82,181
347	Shamjibhai Harjivandas, 38-A Sayani Road, Bombay.	"	Do.	1,28,674
348	S. J. Mehta, Raval Building, Lamington Road, Bombay	"	Do.	1,30,801
349	S. J. Patel, c/o Fulbhai & Co., 134 Meadows St., Bombay.	"	Do.	1,14,047
350	S. K. Toubro c/o M/s Larsen & Toubro Ltd., Bombay.	"	Do.	1,54,704
351	S. P. Godrej, 40-B Ridge Road, Bombay	"	Do.	6,59,930
352	S. R. A. Lawyer, 16 Elphinstone Circle, Bombay	"	Do.	2,01,128
353	S. R. Shah, c/o Star Chemicals, Bombay	"	Do.	4,06,407
354	Sarjo H. Shah, Warden Road, Bom.	"	Do.	1,64,422
355	Sarda Nayar, c/o M/s Lachmandas Ramgopal & Co., Chandra Chowk, Bombay	"	Do.	1,19,384
356	Shardadevi Birla, Birla House, Mount Pleasant Road, Bombay	"	Do.	3,62,798
357	Sbersingh Bhandari Sambhava Chambers, Sir P. M. Road, Bombay	"	Do.	1,33,564

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<i>Bombay City II—contd.</i>				
358	Shivanand Jetha Lal Shah, 28 Appollo Street, Bombay.	Ind.	1962-63	1,23,544
359	Sitaldas Tirathdas, Dalal St., Bom.	"	Do.	1,21,482
360	Som B. Sethna, 15 Pilso Menor Walton Road, Bombay.	"	Do.	1,05,132
361	Bai Sounbai Sunder Lal, Mansion Pr. Street, Bombay.	"	Do.	1,51,387
362	Subash R. Shah c/o Noble Chambers Parsi Bazar Street, Bombay	"	Do.	1,15,461
363	T. J. Lalwani, Prop. East & West Trading Co., Advani Chambers, Sir P.M. Road, Bombay	"	Do.	8,13,669
364	T. S. N. Swamy, Prop. International Co. 26 Khurshid Building, Sir P. M. Road, Bombay	"	Do.	1,17,978
365	V. C. Mehta, 43 Yusuf Building V.N. Road, Bombay.	"	Do.	1,55,920
366	Vallabharam abaram c/o M/s Gujarat Essence Mart, Pr. Street, Bombay	"	Do.	1,19,809
367	Vinodrai Manilal Sheth c/o M/s. Manilal Harilal & Co., S.V. Lane	"	Do.	1,07,255
368	Vijay Devi Rani Sahib of Kotla, Sangani c/o -M/s Nanubhai Desai & Co., 16 Appollo St., Bombay.	"	Do.	1,21,365
369	Vinodraj Manilal c/o M/s Vinodrai & Co. S.V. Lane, Bom	"	Do.	1,07,255
370	Yaya Bhai Rangwalla, 413 Katha Bazar, Bombay	"	Do.	1,30,583
<i>Bombay City III</i>				
371	A. R. Khosla, c/o S. P. Engineering Co., Patel Street, Bombay	"	Do.	1,20,257
372	Abdul Satar Ahmedbhoy	"	Do.	1,24,591
373	Ab 'ul Majid Ahmedbhoy	"	Do.	1,40,897
374	Abhay L. M. Khatau, Laxmi Bldg., Ballard Estate, Bombay	"	Do.	1,77,594
375	Anjaliban Pratab, c/o M/s Golden Tobacco Pvt Ltd., G.B. Road, Vile Parle	"	Do.	1,61,146
376	B. A. Shah, c/o M/s. Collins & Co., 99-C, Tardeo Road, Bombay	"	Do.	3,19,005
377	B. P. Kapadia, c/o Hindustan Const. Co., Ballard Estate, Bombay	"	Do.	1,93,721
378	Vishamber das Kapoor, c/o M/s Jankidas & Co. Nanabhai Mansion Mody Street, Bombay	"	Do.	1,10,025
379	Bishan Das Kapoor, c/o M/S Jankidas & Co., Nanabhai Mansion, Mody St., Bombay	"	Do.	3,00,929
380	C. M. Khatau, Laxmi Building Ballard Estate, Bombay.	"	Do.	2,45,667
381	C. R. Shah	"	Do.	1,77,581
382	Chaturbhuj Nersey, 156 G. B. Road, Vile Parle, Bombay	"	Do.	1,98,544
383	D. M. Khatau, Laxmi Bldg. Ballard Estate, Bombay.	"	Do.	1,26,050
384	Miss Diana C. Wadia, Naville House, Ballard Estate, Bombay	"	Do.	1,46,263
385	Dilip Kumar Khatau c/o M/S Western India Trading Co., Hange Bldg., Sprott Road Ballard Estate, Bombay.	"	Do.	1,21,638
386	E. I. Sargon c/o M/S Western India Trading Co., Hange Bldg., Sprott Road Ballard Estate, Bombay	"	Do.	1,02,392
387	E. N. Dastoor, c/o Pioneer Construction Co., 31 Forbes Street, Bombay	"	Do.	1,95,533

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<i>Bombay City III—contd.</i>				
388	Esmail A. K. Panju c/o Pioneer Construction Co., 21, Forbes Street, Bombay.	Ind.	1962-63	2,12,335
389	Gautam H. Dikshit 'Lesel', G. B. Road, Santa Cruz	"	Do.	2,27,864
390	H. Hollock Larsen c/o Larsen & Toubro Co. Ballard Estate, Bombay	"	Do.	3,18,645
391	H. J. Patel, Gangadhar Niwas, Gokhale Road, Bombay.	"	1958-59	1,10,700
392	H. R. Dua, c/o M/s National Scientific Inst. Co. 19 Bank Street, Bombay	"	1962-63	1,07,956
393	Hiralal Kersandas 175 Kila Street, Bombay	"	Do.	1,08,773
394	Hussain A. K. Punju, Haji Habib Bldg., Bombay	"	Do.	2,07,403
395	J. K. Parker C/o M/s Western India Engineering Co. Kasturchand Mills, Compound Dadar, Bombay-28	"	Do.	1,40,388 } 1,52,919 }
396	Jagdish Kapoor, c/o Jankidas & Co., Nanabhai Mansion, Mody Street, Bombay	"	Do.	1,91,225
397	Jehangir B. Dubash, c/o D. B. C. & Sons, Darbshow House, Ballard Estate, Bombay	"	Do.	1,63,774
398	Jaidev Kapoor c/o Janki Das & Co., Nanabhai Mansion, Mody Street, Bom.	"	Do.	1,33,946
399	Jayantibai Jayantilal Shanti Kunj Tejpal Road Vileparle	"	Do.	3,84,189
400	Jiwajibai Khimji Lalji	"	Do.	1,27,575
401	K. C. Amin, M/s Western India Art Litho Works, Love Lane, Bombay	"	Do.	1,01,519
402	K. J. Khandelwalla, 'Silverana' & Worli Sea Face Worli, Bombay-28.	"	Do.	1,05,059
403	Kamalabai Dharamsey, Purnima G.B. Road, Vileparle	"	Do.	1,54,167
404	Kantilal Jadavji C/o M/s Kenji Shivji & Co., 116 New Chinch Bunder Road, Bombay	"	Do.	1,10,581
405	Kesarben Chaturbhuj, 31 Swamivivekananda Road, Vile Parle, Bombay	"	Do.	1,61,090
406	L. R. Aneja, 6 Belasis Road, Bombay	"	Do.	1,10,061
407	Lalbal Patel, 420 Cadell Road, Bom.	"	Do.	1,27,338
408	Lal Chand Hira Chand Guardian of Chakar Lal Chand Minor Construction House, B E. Bombay	"	Do.	1,14,784
409	Lal Chand Hira Chand Guardian of Shashank Lal Chand Minor as above	"	Do.	1,11,593
410	Lalit Kumar M. Khatau, Laxmi Building, Ballard Estate, Bombay	"	Do.	3,30,798
411	M. A. Fazalbhoy, Glamissa Villa, West Field Estate, Warden Road, Bombay	"	Do.	1,19,985
412	M. G. Bhatt, 6 Ballasis Road, Bom.	"	Do.	1,63,374
413	M. G. Kotibhaskar Krishna Kamal Gokhale Road, (North)	"	Do.	1,19,351
414	M. G. Kurian, c/o M/s Western India Engineering Co. Kastur Chand Compound, Dadar, Bombay	"	Do.	1,52,184
415	M. K. Patel, M/s Western India Art Litho Works, Love Lane, Bombay	"	Do.	1,05,235
416	M. R. Patel, Patel Building Dalaisile Road, Bombay.	"	Do.	1,10,691
417	M. S. Kapadia, C/o Jasmine Mills Dharavi, Bombay.	"	Do.	1,58,382
418	Manoranjan Nandlal C/o M/s. Amersey Damodar, 10 Graham Road, Ballard Estate, Bombay	HUF	Do.	2,04,979
419	Michel Postel, Bapughar Hornby Vellard, Bombay.	Ind.	Do.	3,03,714
420	N. D. Tata c/o Pioneer Construction Co., 31, Forbes Street, Bombay	"	Do.	1,89,832

I	2	3	4	5
<i>Bombay City III—contd.</i>				
421	N. N. Sood, c/o M/s. Bombay Finance & Co., 7 Homji Street, Bombay	Ind.	1962-63	1,29,505
422	P. D. Dubash, c/o M/s. D. B. C. & Sons Darab- shaw House, B.E., Bombay	"	Do.	1,63,712
423	P. P. Khamba, 10 Club Road, Bombay	"	Do.	1,38,962
424	Prakash Jayanti Lal Shanti Kunj Tejpal Road, Villeparle	"	Do.	3,17,136
425	Purshottam Nandlal 10 Graham Road, Ballard Estate, Bombay	"	Do.	2,71,386
426	R. B. Jankidas c/o M/s. Jankidas & Co., Nana- bhai Mansion, Mody Street, Bombay	"	Do.	1,05,153
427	R. D. Dubash, c/o D.B.C. & Sons Darabshaw House, Ballard Estate, Bombay	"	Do.	1,35,927
428	Rajkamal Kantilal, Kanila, G.B. Road, Vile- parle, Bombay	"	Do.	1,31,702
429	Ramesh Jayantilal, Shanti Kunj, Rajpal Road, Villeparle, Bombay	"	Do.	3,11,799
430	S. M. Mistry, M/s. Western India Art Litho Works, Love Lane, Bombay	"	Do.	2,32,231
431	S. S. Khosla, c/o S. P. Eng. Co., Cawasji Patel St., Bombay	"	Do.	1,54,349
432	Shamaldas Motichand c/o M/s. Abdul Shakoor Amar Sahigara & Co., 78, Khand Bazar	"	Do.	2,28,681
433	Sharad Pitamber "Purnima" G.B. Road, Vile- parle, Bombay	"	Do.	1,53,175
434	V. H. Thakkar, Max. Design & Process Works (P) Ltd., 345 Sayani Road	"	Do.	1,24,043
435	V. V. Shah, Indumati House, Nariman Road, Villeparle	"	Do.	1,52,297
436	Vallabhdas Carsandas 328 Samuel Street, Bom- bay	"	Do.	1,03,635
437	Velji Harka Patel Construction House Ballard Estate, Bombay	"	Do.	1,26,102
438	Vijay Kantilal Kainla, G.B. Rd., Vileparle, Bombay	"	Do.	1,27,260
439	Vinod Lalchand Construction House, Ballard Estate, Bombay	"	Do.	1,27,315
440	Smt. Virbala H. Dixshit, Lescl G.B. Rd., Santacruz.	"	Do.	1,20,630
441	Walter Rasek Shriji Bhavan, Lohar St., Bom- bay	"	Do.	3,38,441
<i>Bombay (Central)</i>				
S/Shri				
442	Aggarwal Smt. Bimladebi Omprakash, Gupta Mills Estate, Ready Rd., Bombay-10	Indl.	Do.	1,86,972
443	Aggarwal Omprakash, Tulsiram, Ready Road, Bombay-10	"	Do.	1,67,289
444	Aldwoth R. T., C/o M/s. Knox Co., Queens Mansion Bestion Road, Bombay-1	"	Do.	1,09,045
445	Balkishna Bhikabhai, Haribhai Market, Ahmedabad	"	Do.	1,26,537
446	Burgoss W. W., C/o M/s. Knox Co. Queens Mansion, Bestion Rd., Bombay-1	"	Do.	2,18,290
447	Sharamsee Narsee, C/o Golden Tobacco Co. Ltd., Vile Parle, Bombay	"	Do.	1,63,064
448	Doshi H. J., C/o M/s. Amritlal & Co. (P) Ltd., Rang Udyan, Sitaladevi Temple Road, Mahim, Bombay-16	"	Do.	1,17,776
449	Bai Manabai Jannadas Narsee, C/o Golden Tobacco Co. Ltd., Vile Parle, Bombay	"	Do.	1,15,991
450	Late Jetha Hashambhoy, C/o M/s. Hassambhoy Jetha, Opp. Byculla Goods Depot, Byculla Bombay-27	"	Do.	3,21,817

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Bombay Central—concl'd.				
	S/Shri			
451	Kajriwal Akshaykumar, 177-179, Kalbadevi Road, Bombay	Indl.	1962-63	1,02,698
452	Late Kajriwal Hiralal (HUF by his legal representatives) 177-179 Kalbadevi Road, Bombay	HUF	Do.	1,37,937
453	Kajriwal Parmanand, Do.	"	Do.	1,37,072
454	Maneklal Harilal, Haribhai Market, Ahmedabad	"	Do.	1,26,263
455	Mehta Harshadrai K. Roxy Chambers, New Queens' Rd., Bombay-4	"	Do.	1,66,521
456	Mehta Smt. Shanta Z. Roxy chambers New Queens' Rd. Bombay 4	"	Do.	1,61,727
457	Mehta Smt. Nandagaouri K. Roxy Chambers, New Queens' Rd., Bombay-4. (decd.)	"	Do.	1,38,518
458	Mehta Smt. Kamlabai K., Roxy Chambers, New Queen's Road, Bombay-4	"	Do.	1,56,866
459	Mehta Jyotindra Z., Roxy chambers, New Queens' Bombay 4	"	Do.	1,85,388
460	Morarka Keshavdev S., 29, Nepean Sea Road, Bombay	"	1958-59	2,14,642
461	Nanavati S. R., 16, Apollo St., Fort, Bombay	"	1962-63	1,03,315
462	Nanavati, S.R., 16, Apollo St. Fort Bombay	"	Do.	1,20,676
463	Nanavati R. M., 16, Apollo St. Fort Bombay	"	Do.	2,59,752
464	OZA N. B., C/o M/s B. A. Bros., Princess St., Bombay.	"	Do.	2,51,628
465	Prabhulal Bhikabhai, Haribhai Market, Ahmedabad	"	Do.	1,02,698
466	Pittie Smt. Radhabai B. Palmera, Altamount Road, Bombay-26	"	Do.	1,08,416
467	Patel Chunilal P., 50 Princess Street, Bombay	"	1961-62	1,61,631
468	Ruja Shamsunder M., State Bank Bldg., Fort, Bombay.	"	1962-63	1,55,116
469	Sheth V. J., 60, Mercantile Bank Bldg., Mahatma Gan'chi Road, Bombay	"	Do.	1,10,068
470	Shah Ratansi Bhagwandas, 16, Apollo St., Bombay.	"	Do.	1,23,174
471	Shah Ramniklal Purshottamdas, 16, Apollo St. Fort Bombay	HUF	Do.	1,12,606
472	Shah D. J. 198, Churchgate Reclamation, Bombay.	Indl.	Do.	1,20,473
473	Sitaram Dwarkadas, Delisle Road, Bombay	"	1958-59	4,32,630
Delhi				
474	G. S. Pathak	Indl.	1962-63	3,82,385
Delhi (Central)				
	S/Shri			
475	Arun Kumar, 14, Kitchner Road, New Delhi	Do.	Do.	1,46,207
476	Bikam Parkash Banta, Yamuna Nagar	HUF	Do.	1,06,612
477	Smt. Birmo Devi, 22-Curzon Road, New Delhi	Indl.	Do.	2,28,078
478	Deepak Kumar, 15-Sardar Patel Marg, New Delhi	"	Do.	1,05,456
479	Miss Gauri Charat Ram, 14-Kitchner Road, New Delhi	"	Do.	1,05,070
480	Har Narain, 635-36, Naya Bazar, Delhi	"	Do.	1,11,336
481	Smt. Kamla Devi Bangur, Didwana, Jodhpur	"	Do.	1,04,045
482	Smt. Raj Kumar Devi Bangur, Didwana, Jodhpur	"	Do.	1,06,265
483	Ramcharan Partap, Yamunanagar	HUF	Do.	1,06,547
484	Sawarooplal Kanhaiya Lal, Fort Road, Jaipur	"	1958-59	5,80,014
485	Sidharat Charat Ram, 14-Kitchner Road, New Delhi	Indl.	1962-63	1,03,043
486	Sir Sri Ram, 22-Curzon Road, New Delhi	"	Do.	2,42,983
487	Surinder Chand Banta, Yamunanagar	"	Do.	1,43,444
488	Tewari Govind Narain, Fort Rd., Jaipur	"	1958-59	1,26,922

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<i>Delhi Central</i> —contd.				
489	Tilak Kumar, 14-Sardar Patel Marg, New Delhi	Indl.	1962-63	1,45,417
490	Mis. Hemla Bansil Dhar, 14-Sardar Patel Marg, New Delhi	"	Do.	1,01,447
491	Vinay Bharat Ram, 14-Sardar Patel Marg New Delhi	"	Do.	1,52,849
492	Vivek Bharat Ram, 22-Curzon Road, New Delhi	"	Do.	1,46,061
<i>Rajasthan</i>				
493	Smt. Ayodhya Kumari, Jodhpur	Indl.	1960-61	1,01,912
494	H. H. Gajsingh, Jodhpur	"	1961-62	1,68,699
		"	1959-60	1,67,219
		"	1960-61	1,77,035
		"	1961-62	1,98,179
495	M. K. Singhi, Jodhpur	"	1962-63	1,01,225
496	Late Noti Lal Sanghi, Jodhpur	"	1959-60	1,14,037
		"	1960-61	1,20,421
497	Jhabarmal Duggar Prop. Sampat Ram Budhmal, Sardarshahr	"	1962-63	1,42,284
<i>Gujarat-1</i>				
498	A. A. Merchant	H.U.F.	1961-62	1,62,900
499	Ambalal J. Patel, Ahmedabad	Indl.	1962-63	1,11,074
500	Ansuya Sarabhai Calico Mills, Premises, Ahmedabad	"	Do.	1,24,530
501	B. T. Kherawala Astodia, Ahmedabad	"	Do.	1,19,955
502	Bhundergi Jechand, Near Kirti, Porbandar	"	Do.	1,70,204
		"	49-50	1,54,396
		"	50-51	1,22,393
503	C. A. Doshi	"	62-63	1,06,488
504	C. D. R. Laxmi Devi, Hava Mahal Gondal	"	Do.	1,18,194
505	C. S. Patel	"	Do.	1,41,628
506	Chandulal Jayantilal, Sihor	H.U.F.	Do.	1,12,792
507	Chimanlal Bhikhabai C/o. M/s. American Oil & Trading Co., Reid Road, Ahmedabad	Indl.	61-62	1,09,470
508	Chinubhai Naranbhai, Sankadi Sheri, Ahmedabad	"	61-62	1,11,613
509	Dhirajlal Haridas, Arvind House, 9 Darabshaw Road, Bombay-26	"	58-59	1,47,070
510	H.H. Bhagwati, Ahmedabad	"	62-63	2,34,898
511	Harilvan Vithaldas, Jamnagar	"	59-60	2,21,842
512	Harkshandas Khushaldas, Khakh Chowk, Porbunder	"	61-62	1,10,315
513	Hariprasad Amritlal	"	62-63	1,07,568
514	Harshvadan Mangaldas Lal Darwaja, Ahmedabad	"	Do.	4,18,064
515	Himatlal Punjabhai Maskati Market, Ahmedabad	H.U.F.	61-62	1,46,847
516	J. B. Kharawala, Astodia, Ahmedabad	Indl.	62-63	2,71,812
517	J.M. Thakore, Advocate General Gujarat High Court, Ahmedabad	"	61-62	1,13,678
		"	62-63	1,29,429
518	K. S. Jairaghurajsinhji P. Jadeja, Rajkot	"	59-60	2,24,822
519	K. S. Nirmalkumarsinghi, B. Gobeil	H.U.F.	61-62	1,10,294
520	Karasandas Becharadas, Saraspur, Ahmedabad	H.U.F.	62-63	1,29,492
521	Krishanalal Jayantilal, Sihor	H.U.F.	Do.	1,13,742
522	H.H. Maharaja Shri Krishankumar Sinhji	"	Do.	2,52,475
523	L. B. Kharawala, Astodia, Ahmedabad	"	Do.	2,03,075
524	Leena Sarabhai, Calico Mills Premises Ahmedabad	"	Do.	1,95,152
525	M. A. Merchant	H.U.F.	61-62	1,38,362
		"	62-63	1,14,067
526	M. J. Merchant	"	Do.	2,28,487
527	M. K. S. Bakunverba, Hava Mahal, Gondal	Indl.	Do.	1,03,796
528	M. K. S. Shivralsinhji Hava Mahal, Gondal	"	Do.	2,61,067
529	Shri M. P. Kamath, Kapasja Bazar, Ahmedabad	"	Do.	1,18,446
530	Madanmohan Mangaldas Darwaja	"	Do.	3,25,449
531	Mangala Lal Popatlal, Agent, Somchand, Pethraji, Grain Market, Jamnagar	"	61-62	1,34,132

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Gujarat I—contd				
532	Manilal Mulchand, Sampdani Pole, Ahmedabad	H.U.F.	62-63	1,41,391
533	Navinchandra Jayantilal, Sihor	Indl.	62-63	1,02,653
534	Navnitbhai Gorhandbhai, Maskati Market, Ahmedabad	"	61-62	1,47,375
535	P. R. Mehta, Bhavnagar	"	58-59	2,47,761
536	Ramanlal Amritlal	H.U.F.	62-63	1,09,737
537	Do.	Indl.	62-63	1,55,705
538	Ramanlal Girdharlal, A'bad	"	62-63	1,03,357
539	Ramniklal B. Shah	H.U.F.	53-54	1,01,399
540	Sanatkumar Jayantilal	Indl.	62-63	2,62,497
541	Sarladevi Sarabhai, Calico Mills Premises, A'bad	"	62-63	2,41,107
542	Tapulal Chakubhai, Tankara, Morvi Tal.	"	61-62	1,09,685
543	H.H. Maharani Vijayaba	H.U.F.	62-63	1,12,129
544	Y.M.K.S. Prithvisinhji Saheb of Kutch.	Indl.	61-62	2,02,633
545	Y. S. Virbhadrasinghji K. Gohel	H.U.F.	62-63	1,53,317
Gujarat II				
546	Ahmedbhai E. Chandiwalla, Station Road, Surat	Indl.	62-63	1,08,557
547	Ajaybhai Chimanbhai, Pankore Naka, Ahmedabad	"	Do.	4,02,180
548	Anandlal H. Sheth, 'Paradise' Station Rd., Baroda	"	Do.	1,88,628
549	Arvind Chandulal, Estate of Manilal Shamaldas (decd.) Rajpur, Khadytani	"	Do.	1,63,278
550	Arvind Narottam, Pankore Naka, Ahmedabad	"	Do.	6,63,481
551	Ashokbhai Chimanbhai Pankore Naka, Ahmedabad	HUF	Do.	1,32,194
552	Ashokbhai Chimanbhai, Pankore Naka, Ahmedabad	HUF	Do.	1,85,469
553	B. C. Zaveri, Sheekanta, Ahmedabad	"	Do.	1,30,137
554	Balkrishan Harivallabhadas, Shahibag, Ahmedabad	Indl.		1,68,036
555	Chandulal Keshavlal Parikh, Sanitorium, Petlad	"	Do.	1,37,833
556	Chhotalal Maganlal, Lal Darwaja, Gundi Shri, Surat	"	Do.	1,79,918
557	Chimanlal Lalbhai, Pankore Naka, Ahmedabad	H.U.F.	Do.	3,29,850
558	Chimanlal Lalbhai, Pankore Naka, Ahmedabad	Indl.	Do.	2,00,185
559	Chinubhai Chimanbhai, Pankore Naka, Ahmedabad	H.U.F.	Do.	1,67,888
560	Chinubhai Chimanbhai, Pankore Naka, Ahmedabad	Indl.	Do.	2,97,261
561	Dulerai Ratilal Mehta, Mahidharpura Jada Khadki, Surat	"	Do.	1,79,918
562	H.H. Mahareja, F. P. Gackwad, Laxmi Vilas Palace, Baroda	"	Do.	8,53,798
563	Gunvant Mangaldas, Manekchowk, A'bad	"	61-62	1, 6,679
564	Haridas Acharya, Kothari Pole, Ahmedabad	"	62-63	1,24,084
565	Ishverlal Dayaram, Lal Darwaja, Bhandugara Naka, Surat	"	62-63	1,95,265
566	Kantilal Manilal, Manekchowk, A'bad	"	60-61	2,27,737
			61-62	2,10,356
567	Kantilal Trikamlal, Ellis Bridge, Ahmedabad	HUF	62-63	1,23,122
568	Kasturbhai Lalbhai, Pankore Naka, Ahmedabad	HUF	62-63	2,60,670
569	Do.	Indl.	Do.	3,27,128
570	Lalbhai Dalpatbhai, Pankore Naka, Ahmedabad	H.U.F.	Do.	2,58,026
571	Miss Lilavati, Pankore Naka Ahmedabad	Indl.	Do.	1,27,526

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<i>Gujrat II—contd.</i>				
572	Mahendra Ambalal, Near Rly. Crossing, Navrangpura, Ahmedabad	Indl.	1962-63	1,09,506
573	Narottam Lalbhai, Pankore Naka, Ahmedabad	HUF	Do.	2,86,451
574	Do.	Indl.	Do.	2,60,334
575	Natubhai B. Amin, Alembic Colony, Baroda	"	Do.	1,93,921
576	Natverlal Ishverlal, Lal Darwaja Bhandugara Naka, Surat	"	Do	1,71,286
577	Niranjan Narottma, Pankore Naka, Ahmedabad	"	Do.	1,78,366
578	Niranjan Narottam, Pankore Naka, Ahmedabad	HUF	Do.	3,26,762
579	Smt. Pannaben Shrenikbhai, Pankore Naka, Ahmedabad	Indl.	Do.	1,67,499
580	Popatlal Premchand, Manekchowk, A'bad	"	Do.	1,23,136
581	Rameshchandra C. Zaveri, Ahmedabad	HUF	Do.	1,07,234
582	Shambulal Chotalal, Lal Darwaja, Gundi Sheri, Surat	Indl.	Do.	2,84,304
583	H.H. Maharani Shantadevi P. Gackwad, Laxmivilas Palace, Baroda	"	Do.	1,20,812
584	Sherinikbhai Kasturbhai, Pankore Naka Ahmedabad	HUF	Do.	1,99,797
585	Shrenik Kasturbhai, Pankore Naka, Ahmedabad	Indl.	Do.	3,17,372
586	Siddharth Kasturbhai, Pankore Naka, Ahmedabad	HUF	Do.	4,12,245
587	Siddharth Kasturbhai, Pankore Naka, Ahmedabad	Indl.	Do.	1,66,493
588	Sumtichandra H. Sheth, 'Paradise' Station Road, Baroda	"	Do.	3,34,163
589	Vijaysinh Chimanolal, Pankore Naka, Ahmedabad	"	Do.	2,64,828
590	Smt. Vimlaben Sidharthbhai, Pankore Naka, Ahmedabad	"	Do.	1,71,237
592	H.H. Maharaja Virendrasinghji of Chhotaudepur	"	Do.	1,37,353

Kerala

592	A. R. Ramanathan, Chairman, Travancore Ryons, Ryon Puram	Indl.	1962-63	1,20,586
593	A. Thankalkunju Mudaliar, Kilikolloor	"	Do.	1,58,905
594	A. W. Reid, Munnar	"	Do.	1,40,020
595	Cherian Thomas, Alleppey	"	Do.	1,11,751
596	C. Devadasan C/o C.C. Roadways, Calicut	"	Do.	1,37,245
597	C. Koru, C/o O.C. Transport Co., Calicut	"	Do.	1,00,839
598	C. Kunhikutty, C/o Malabar Roadways, Calicut	"	Do.	1,30,657
599	C. K. Babu Naidu, C/o Malabar Fisheries Co., Chaliyam	"	Do.	1,99,347
600	C. K. Rajaram Naidu, C/o Do.	"	Do.	1,96,349
601	C. K. Sunder Raj Naidu, C/o Do.	"	Do.	1,96,349
602	C. K. Venkitarama Naidu, Do.	"	Do.	1,96,349
603	F. Price, Munnar	"	Do.	1,64,696
604	H. H. Gouri Lakshmi Bai, Trivandrum	"	Do.	1,07,430
605	H. H. Gouri Parvathi Bai, Do.	"	Do.	1,12,143
606	Ismail Ibrahim Sait, C/o Indo Marine Agencies, Cochin	"	Do.	2,39,012
607	J. Kesava Mudaliar, C/o Jothi Timber Mart, Kallayi	"	Do.	1,01,417
608	Kakkubhai Chakkubhai Partner, Kakubhai & Co., Chalai, Trivandrum	"	Do.	1,19,173
609	K. J. Frances, Fashion Fabrics, Trichur	"	Do.	1,71,852
610	Mohamed Ibrahim Sait C/o Indo Marine Agencies, Cochin	"	Do.	2,70,634

1	2	3	4	5
<i>Kerala—contd.</i>				
611	M. Chacko Pillai, Contractor, Kolencherry	Indl.	1962-63	1,18,365
612	M. K. Vijayaraghavan, Engg. Contractor, Shornur	"	Do.	1,32,639
613	N. Sundaresan	"	1961-62	1,82,865
614	P. Govindan Nair, Advocate, Ernakulam	"	1962-63	1,02,251
615	P. G. Walter, Quilon	"	Do.	6,36,631
616	P. M. Kumaran, Sathoo Beedi, Cannanore	"	Do.	1,68,414
617	P. M. Paily Pillai, Contractor, Kolencherry	"	Do.	1,87,053
618	P. M. Santha Kumari, Cannanore	"	Do.	1,04,179
619	P. Yesoda, C/o Sathoo Beedi, Cannanore	"	Do.	1,87,150
620	H. H. Rama Verma, Trivandrum	"	Do.	1,06,787
621	Salai Mohammed Ibrahim Sait C/o Indo Marine Agencies, Cochin	"	Do.	2,65,031
622	S. Polla Reddiar, Alleppey	"	Do.	1,17,745
623	V. Gopala Pillai, Quilon C/o South India Timber Industries, Quilon	"	Do.	1,09,164
624	V. G. Karunakara Panicker, C/o South India Timber Industries, Kottayam	"	Do.	1,39,184
625	Y. M. Alias C/o Indo Marine Agencies, Cochin	"	Do.	2,35,059
<i>Madhya Pradesh</i>				
626	Shri Dayabhai Jaichandbhai, Bhandara	HUF	1962-63	1,04,389
627	Shri D. P. Mansingh, Khandwa	Indl.	Do.	1,13,140
628	Shri S. M. Trivedi, Indore	Do.	58-59	1,00,362
629	Smt. Zubedabai Haji Umar Gani	Do.	62-63	1,07,942
<i>Madras</i>				
630	A. Grahadurai, Rly. Feeder Rd., Sivakasi	Indl.	1961-62	1,07,379
631	A. Vraprasadarao, 55, 3rd Main Road, Madras	"	1962-63	1,99,470
632	A. Viswanathan, Karaikudi	"	Do.	1,28,281
633	A. B. Ananthakrishnan, Madras	"	Do.	1,49,785
634	A. D. Galloway, C/o Binny & Co. Madras	"	Do.	1,17,033
635	A. E. Cooper, Madurai	"	Do.	1,05,560
636	A. M. M. Arunachalam, 52-53, Jehangir St., Madras	"	Do.	1,16,820
637	A. R. Sundararajan, Sundaram Transports, Sivakasi	"	Do.	1,16,632
638	A. S. Rajasabai, Madurai	"	Do.	1,50,382
639	Arogyaswami, C/o S.R.V.S. Ltd., Kumbakonam	"	Do.	1,06,535
640	B. Venugopal Reddy, Arcot Road, Madras	"	Do.	1,07,163
641	B. Vittal Acharya, Madras-7	"	Do.	1,16,438
642	Mrs. Balu Bai, 133, Mint St., Madras	"	Do.	1,01,221
643	H. H. Brahadambadasa Raja Rajagopala Tondaiman, Pudukottai Palace, Contonment, Trichi-1	"	Do.	1,11,573
644	C. R. Narayana Rao, Karpagamal Nagar, Mylapore, Madras-4	"	Do.	3,39,847
645	D. Jayavardanvel, Coimbatore	"	Do.	1,75,630
646	D. W. Law, Madras-17	"	Do.	1,26,810
647	Dawood Bivi C/o E.D. Mydeen & Co., Kumbakonam	"	Do.	1,51,549
648	E.F.G. Hunter, C/o Binny & Co., Madras	"	Do.	1,55,566
649	F.W.J. Penn, 'San Roma' Ootacamund.	"	Do.	1,21,668
650	G. Govindaswamy Naidu, Coimbatore	"	1961-62	1,39,520
651	G. Savitri, Madras	"	1962-63	1,25,040
652	G. Kannammal, Coimbatore	"	Do.	1,92,192
653	G. Ramaswami, Coimbatore	HUF	1961-62	2,32,290
654	G. Ramaswami Naidu, Coimbatore	"	1960-61	1,30,491
			1961-62	1,76,150

1	2	3	4	5
<i>Madras—contd.</i>				
655	G. Varadaraj, Coimbatore	Indl.	1960-61 1961-62 1962-63	1,29,802 1,61,904 1,53,150
656	G. Venkataswami, Coimbatore	"	1962-63	2,12,768
657	G. K. Rajagopal, Coimbatore	"	1958-59 1959-60 1960-61 1961-62	2,97,769 2,32,903 2,62,380 3,17,093
658	G. K. Sundaram, Coimbatore	"	1958-59	2,87,468
659	G. R. Govindarajulu Naidu, Coimbatore	HUF	1959-60 1960-61 1961-62 1962-63	2,39,546 1,48,773 1,48,778 1,51,288
660	G. R. Varadarajulu, Peelamedu, Coimbatore	"	1962-63	1,14,380
661	G. T. Krishnaswami Naidu, Udumalpet	Indl.	1961-62	1,85,223
662	G. V. Doraiswami Naidu, Peelamedu, Coimbatore	HUF	1960-61 1961-62	1,19,801 1,48,943
663	H. F. Craig Harvey, Madurai	Indl.	1962-63	1,44,964
664	H. M. Ibrahim Sait, C/o M/s. Ibrahim Co. Ltd., Mount Road, Madras-2	"	Do.	1,75,658
665	Mrs. Ida L. Chambers, C/o Chrome Leather Co. (P) Ltd., Madras	"	Do.	1,79,775
666	J. D. Deavin, C/o Binny & Co, Madras	"	Do.	1,19,031
667	Sir James Doak C/o Madurai Mills Co. Ltd., New Jail Road, Madurai	"	Do.	2,39,523
668	Sri J. L. Woodhead, Burmah Shell, Madras	"	Do.	1,61,014
669	Jammadas H. Asher, 212, G.N.St., Madras-1	"	Do.	1,00,282
670	K. Ganapthia Pillai, Nagercoil	"	Do.	1,91,667
671	K. M. Srinivasan, Madras	"	Do.	1,11,961
672	K. Rajagopal, Coimbatore	"	1961-62	3,20,048
673	K. P. Jayaraman, Raja Jayaram Motor Service, Rajapalayam	HUF	1962-63	1,33,107
674	K. R. Rangaswami Raja, Madurai	Indl.	Do.	1,46,966
675	K. R. Srirangaraja, Madurai	"	Do.	1,33,935
676	Kantha Kaur, 133, Mint St., Madras	"	Do.	1,28,198
677	L. Narayana Chettiar, Madurai	"	Do.	1,21,583
678	L. P. Muthukrishnan, Coimbatore	HUF	1962-63	1,10,601
679	Lakshmichand Pannaji, 193, G.N. St., Madras-1	Indl.	Do.	1,75,750
680	M. Kumaran, Madras	"	Do.	1,33,784
681	M. Saravanan, Madras	"	Do.	1,30,884
682	Mrs. M. E. J. Penn, 'San Roma', Ootacamund	"	Do.	1,04,549
683	M. Manickavasagam Chettiar, Madurai	"	Do.	1,87,227
684	M. Manickavasagam Chettiar, Madurai	HUF	Do.	1,50,938
685	M. Mariammal, C/o Angu Vilas, Dindigul	Indl.	Do.	2,04,892
686	M. Murugesan Prop: Murugan Transports, Cuddalore	"	Do.	2,49,843
687	M. Natesan, 9, Avadi Rd., Madras	"	1956-57	1,50,348
688	M. Somasunderam Pillai, Partner: M/s. Lion Automobiles, Tirunelveli	"	1962-63	1,44,944
689	M. Sudarsanam Iyengar, Madras	"	Do.	1,08,181
690	M. K. Kuppuraj, Coimbatore	"	Do.	1,72,596
691	M. R. Pratap, 25A, Mount Rd., Madras	"	Do.	1,05,841
692	M. S. Sampath, Madras	"	Do.	1,11,666
693	M. S. Ramakrishnan, Madras	HUF	Do.	1,15,588
694	M. S. Santhanam, Madras	"	Do.	1,15,447
695	M. S. Sundararajan, Madras	"	Do.	1,10,037
696	M. T. Thiagarajan Chettiar, Tirupparankundram Rd., Madurai	Indl.	Do.	1,80,281
697	M.V.M. Angamuthu Pillai, C/o Angu Vilas, Dindigul	"	Do.	2,02,529
698	M.V.M. Chellamuthu, C/o Angu Vilas, Dindigul	HUF	Do.	2,12,126

1	2	3	4	5
<i>Madras—contd.</i>				
699	M.V.M. Veeramuthu Pillai, Dindigul	Indl.	1962-63	2,02,387
700	M. V. Venkataraman, Madras-2	IIUF	Do.	1,11,644
701	Moolchand Ganraj, 190, I.N. St., Madras-11	Indl.	Do.	1,28,460
702	M. Damodaran, Race Course, Coimbatore	"	Do.	1,30,082
703	N. Duraiswami, Race Course, Coimbatore	"	Do.	10,00,182
704	N. Muthiah Chettiar, Karakudi	HUF	Do.	1,36,077
705	N. Ram anathan, No. 55/56, Mundakanniamman Koil Street, Mylapore, Madras-4	Indl.	Do.	1,03,561
706	N. Sasta, Nagcoil Road, Madrai	"	Do.	1,02,710
707	N. Soundararajan, C/o Soundararajan Mills Ltd., Dindigul	Do.	Do.	1,61,796
708	N. T. Rama Rao, Madras	"	Do.	1,05,236
709	N. Vinodhan, C/o Soundararajan Mills Ltd. Dindigul	"	Do.	1,84,821
710	N. K. Irani, 10, General Paters Road, Madras	"	Do.	1,12,499
711	N. R. Srinivasan, 13, Srinivasa Iyengar Road, Madras-28	"	Do.	1,47,220
712	N. S. Delli Babu, 38, Kendappa Chetty St., Madras	"	Do.	1,12,000
713	Narasimhachari, Ramnad Road, Madurai	HUF	Do.	1,31,502
714	P. A. Sanjeevi, C/o Pilot Pen Co., Madras	Indl.	Do.	1,10,199
715	P. Anjali Devi, Madras	"	1961-62	1,36,016
716	P. Narayanaswami Naidu, Dindigul	"	1962-63	1,06,881
717	P. Suryanarayana, Indian Chambers Bldg., Madras	"	Do.	1,21,087
718	P.A.C. Ramaswami Raja, Rajapalayam	"	Do.	1,82,984
719	P. R. Damodaran, Coimbatore	"	Do.	1,17,257
720	P. R. Ramasubramania Raja, Raja Rama Mandi- ram, Rajapalayam	"	Do.	1,48,627
721	P. S. Gopalakrishnan, 74, Kothawalchavadi St., Madras-15	"	Do.	1,25,328
722	P. S. M. Molyneuz, C/o Matheson Bosenquet, Coonoor	"	Do.	1,26,338
723	P. S. Narayanan, Pidarikulam Road, Kum- bakonam	"	Do.	1,29,137
724	P. V. Mackay, C/o Madura Mills Co. Ltd., New Jail Road, Madurai	"	Do.	1,41,932
725	Pratap Hansraj, 2/2 G.N. St., Madras-1	HUF	Do.	1,29,488
726	R. Ganesan, 2A, Nungambakkam High Road, Madras-34	Indl.	1961-62	1,66,177
727	R. Janardhanan, Singanallur	Indl.	1962-63	1,04,256
728	R. Krishnanswamy Singanallur	"	Do.	1,17,411
729	R. Poothai Ammal C/o Standard Fire Works, Sivakasi	"	Do.	2,41,260
730	R. Ramaswamy C/o Texmo Industries, Mettu- palayam Road, Coimbatore	HUF	Do.	1,29,030
731	R. Santhanam, Singanallur	Indl.	Do.	1,05,495
732	R. Sridharan, by Rosa Maria Sridharan, C/o T.V.S. & Sons (P) Ltd., Madras	"	Do.	1,10,031
733	R. Venkatachalam, C/o Subbiah Foundary, Coimbatore	"	Do.	1,16,776
734	R. Venkataswamy Naidu, Coimbatore	"	1958-59 1960-61	1,07,588 1,17,687
735	R. K. Kandaswamy Chettiar, Race Course, Coimbatore	"	1962-63	1,57,249
736	R. M. King, C/o Best & Co., Madras	"	Do.	1,26,482
737	R. M. Seshadri, Lloyds Rd., Madras	"	Do.	1,03,007
738	R. M. Chidambaram Pillai, Ommandur	"	Do.	1,11,464
739	Relangi Venkataraman, Madras	"	Do.	1,07,721
740	S. Anantharaman, 202, Mount Road,	"	1961-62 1962-63	1,01,381 1,17,231
741	S. Devaraj, C/o Soundararaja Mills Ltd., Dindigul	"	1962-63	1,00,900

1	2	3	4	5
<i>Madras— oncd.</i>				
742	S. Kowdaswamy, C/o Subbiah Foundry, Coimbatore	Indl.	1962-63	1,28,504
743	S. Meenambal, C/o Standard Fire Works, Sivakasi	"	Do.	1,28,980
744	S. M. M. Muthappa Chettiar, P. Alagapuri	"	Do.	1,08,274
745	S. Narayanaswamy, Linghi Chetty St. Madras	"	Do.	1,18,537
746	S. Radhakrishnan, 7, Thambu Chetty St., Madras	"	Do.	1,07,836
747	S. Subbiah Pillai, 180, South Masi St., Madurai	HUF	Do.	3,02,844
748	Saraswathi Publications, Madras	Indl.	Do.	2,83,753
749	S. Ramakrishnan, C/o Subbiah Foundry, Coimbatore	"	Do.	1,16,711
750	Shri S. A. H. Carpenter, C/o M/s. Burmah Shell, Madras	"	Do.	1,27,770
751	S. A. Shanmuga Sundaram Pillai, Partner: M/s. S. S. Alwarappa Pillai & Co., Tirunelveli Town	"	Do.	2,11,630
752	S.B.P.B.K. Satyanarayanan, 6, Krishnamachari Road, Nungambakkam, Madras-34	"	Do.	1,07,580
753	S. M. Ibrahim Sait, C/o Md. Ibrahim & Co., Mount Road, Madras-2	"	Do.	1,82,510
754	S. M. K. R. Karuppan Chettiar, Karpagavilas, P. Alagapuri, Kilasevalpetti P.O. Trichy Dist.	"	Do.	1,03,976
755	S. S. Lakshmana Pillai, C/o Nello Cotton Mills, Tirunelveli	"	Do.	2,14,091
756	T. Sundaram Chettiar, Thirupparangundram Road, Madurai	"	Do.	1,75,387
757	Do.	HUF	Do.	1,28,733
758	T. S. Krishna, C/o T.V.S. & Sons (P) Ltd., Madurai	Indl.	Do.	1,62,285
759	T. S. Rajan, C/o Do.	"	Do.	1,65,797
760	T. S. Santhanam, 37, Mount Rd., Madras-2	"	Do.	1,48,733
761	T. S. Srinivasan, Madurai	"	Do.	2,06,674
762	Do.	HUF	Do.	11,06,661
763	Tricumsee Hansraj, 212, G.N. St. Madras-1	"	Do.	1,29,488
764	V. Maruthi Rao, 55, Peters Rd., Madras-14	Indl.	1961-62 1962-63	1,08,981 1,43,751
765	V. Thiagarajan, Advocate, 453, Poonamallee High Rd., Madras	"	1962-63	1,31,744
766	V. K. Thiruvengadachari, Advocate, 142, Lloyds Road, Madras	"	Do.	1,21,924
767	V. R. Krishnaswamy, Madras	"	Do.	1,26,275
768	V. S. Sivasubramaniam, Coimbatore	"	Do.	1,04,405
769	V. V. Anandan, C/o Vanniaperumal Nadar & Son., Virudhunagar	HUF	Do.	1,06,001
770	V.V.V. Gunaseelam, Do.	Indl.	1961-62 1962-63	1,02,287 1,00,843
771	V.V.V. Rajendran, C/o Vanniaperumal Nadar & Son., Virudhunagar	HUF	1961-62 1962-63	1,06,487 1,08,399
772	Vadivel P. Mehta, 7, Godown St., Madras-1	Indl.	1962-63	1,08,776
773	Visalakshmi Ammal, Standard Fire Works, Sivakasi	"	Do.	1,32,003
774	G. Kondaswamy Naidu, Coimbatore	"	1960-61 1961-62	1,16,220 1,50,883
775	K. Sivasubramaniam, Coimbatore	"	1962-63	1,29,111
776	K. Shanmugasundaram, Udumalpet	"	Do.	1,04,184

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(Madras Central)				
777	A. Ramaswamy Mudaliar, Poonamalle High Road, Madras	Ind.	1962-63	1,71,740
778	A. Varaprasada Rao, Madras	"	Do.	1,99,470
779	A. L. Srinivasan	"	1959-60	1,38,930
			1960-61	1,48,171
780	A. Venkataraman Setty, Partner, M/s. Krishna Flour Mills, Old Tharagupet, Bangalore	"	1962-63	2,00,077
781	B. S. Abdul Rasheed Beedi Leaves Trade, Vaniyambadi	"	Do.	1,01,231
782	Balkrishna Kothari, 3/34, Godown Street, Madras	"	Do.	1,07,090
783	C. J. Pinto, Partner in M/s. A. B. Pinto and Sons, Mangalore	"	Do.	1,03,822
784	D. Chickarasappa, Oosmenkhan Road, Bangalore	HUF	1958-59	1,27,614
785	G. D. Naidu, Coimbatore	Ind.	1961-62	1,55,688
786	K. B. Manickam Guptha, Komarapalayam	"	1962-63	3,71,888
787	K. Nagappa Chettiar, 498, Mint Street, Madras	HUF	1961-62	1,58,611
788	K. Rajagopal Chettiar, 498, Mint Street, Madras	HUF	Do.	1,72,948
789	Kola Venkatamanalu, Chetty, and Sons., Aligappa Chettiar Road, Madras	Ind.	1962-63	1,22,196
790	M. Kasturiranga Setty, Partner, M/s. Krishna Flour Mills, Old Tharagupet, Bangalore	"	Do.	2,08,744
791	M. Panduranga Setty, Partner, M/s. Krishna Flour Mills, Old Tharagupet, Bangalore	"	Do.	1,77,900
792	M. Saravanan, Madras	"	1962-63	1,30,884
793	M. C. u Indararajan, 290, Linghi Chetty St., Madras	"	Do.	1,30,163
794	M. K. Nambiar, Harrington Road, Madras	"	Do.	1,77,900
795	M. K. Ramachandra, Partner, M/s. Krishna Flour Mills, Old Tharagupet, Bangalore	"	Do.	1,31,210
796	M. S. Ramiah, Contractor, No. 22, Cubbon Road, Bangalore	"	1961-62	2,12,363
797	Mohanchand Detha, 88, Nyniappa Naicken St., Madras	Ind.	1962-63	1,18,857
798	Smt. R. Bhagyalakshamma, Denagere	"	Do.	1,00,488
799	Smt. R. S. Janabai, Devangere	"	Do.	1,32,315
800	R. Sundaram Iyer, Bangalore	HUF	1961-62	1,65,024
801	S. Balasubramania Mudaliar, Sydenhams Road, Madras	Ind.	1962-63	1,25,651
802	S. Khader Sheriff, Bus Owner, Arcot	"	Do.	2,87,578
803	S.P. Chitnis, Main Road, Royapuram, Madras	"	Do.	1,29,474
804	S. V. Kudva, Managing Director, Messrs. Canara Workshops Ltd., Bangalore	"	1962-63	1,46,047
805	V. Guruswamy Naidu, 2, Challammal Street, Madras-29	"	Do.	1,16,991
806	V. Kesavalu Naidu, Yercaud	"	1962-63	1,06,983
Mysore				
807	B. Govinda Rao, Partner, Mangalore Ganesh Beedi Works, Mysore	Ind.	Do.	1,44,642
808	B. Ganpathi Pai, Mangalore	"	Do.	1,33,585
809	B. Manjunatha Pai, Mangalore	"	Do.	1,54,460
810	B. Madhav Shenoj Partner, Mangalore Ganesh Beedi Works, Mysore	"	Do.	4,94,368
811	B. Raghuram Prabhu Partner, Do.	"	Do.	7,13,715
812	C. P. Appanna, Timber Merchant, Chettalli, Coorg	HUF	Do.	1,17,768
813	G.A. Acharya, 15th Cross Malleswaram, Bangalore	Ind.	Do.	1,27,925
814	G. J. Bagewadi, Nipani, Belgaum	"	Do.	1,03,690
815	G. V. R. Friend, Vadur Club, Chickmagalur	"	Do.	1,25,671
816	Jayantilal Gokuldas, Mangalore	"	Do.	1,52,852

1	2	3	4	5
<i>Mysore.</i> —contd.				
817	K. C. Desai, M/s. Alankar, K.G. Rd., Bangalore	Imp	1962-63	1,21,045
818	K. N. Guruswamy, C/o Printers Mysore Ltd., Bangalore	"	Do.	2,49,838
819	Dr. K. W. Tank, Director, HAL, Bangalore	"	Do.	2,59,974
820	L. Mutal Huber, German, Technician, HAL, Bangalore	"	Do.	1,60,089
821	Mrs. Lulu Vas, Mangalore	"	Do.	1,02,184
822	M. Anand Rao, Partner, Mangalore Ganesh Beedi Works, Mysore	"	Do.	1,69,274
823	M. Damodar Pai, Mangalore	"	Do.	1,28,607
824	M. G. Anantha Pai, Mangalore	HUF	Do.	1,00,575
825	M. Janardhana Rao, Partner, Ganesh Beedi Works, Mysore	Ind.	Do.	2,63,892
826	M. Vinod Rao, Partner, Do.	"	Do.	1,54,567
827	P. Abdul Khader, Bangalore	"	Do.	1,59,530
828	R. Girdhar, C/o Ramanarayan Morarji & Sons Diwan Surappa Lane, Bangalore	"	Do.	1,12,184
829	R. G. Nagoankar, Nipani, Belgaum	"	Do.	1,17,768
830	R. I. Kirloskar, Malleswaram, Bangalore	"	Do.	1,80,905
831	R. K. Kirloskar, Harihar, Chitradurga Dt.	Indl.	1962-63	2,60,827
832	R. Rajchiff Ossoor Estate, Saklespur	"	Do.	1,32,160
833	H. H. Rajkuberaba Maharani of Gondal, Bangalore	"	Do.	2,51,288
834	S. M. Ramakrishna Rao, 399, Avenue Road, Bangalore	"	Do.	1,46,128
835	Sowcar T. Thimmappa, J. M. Palace Rd., Mysore	HUF	Do.	1,36,551
836	T. Gopal Bhandary, Sudarshan Tile Works	Ind.	Do.	1,00,514
837	Ullal Narayana Mallia, Mangalore	HUF	Do.	1,01,682
838	V. Ayodhyaraman, New Taragupet, Bangalore	Indl.	Do.	1,19,277
839	Vanamalidas Gokuldas, Mangalore	"	Do.	1,31,657
840	V. Rama Nayak, Mangalore	"	Do.	1,01,305
841	Smt. V. T. Kamalabai, Bangalore	"	Do.	1,49,202
842	V. T. Velu, Bangalore	"	Do.	1,12,914
843	Y. V. Rangiah, States, Picture House, K. G. Road, Bangalore	"	Do.	1,85,898
<i>Poona</i>				
844	C. G. Patil, Chanda	"	Do.	1,12,136
845	Chimanlal Hargovandas, Poona	HUF	Do.	1,27,818
846	D. M. Kamble, Sholapur	Ind.	Do.	1,14,528
847	H. M. Waghire, 105, Bhavani Peth, Poona	"	Do.	4,93,003
848	J. E. Hutton, C/o Asbestos Cement Ltd. Mulund, Dist. Thana	"	Do.	2,64,517
849	Dr. K. B. Grant, 40, Sassoon Rd., Poona	"	Do.	1,07,656
850	Kamal Narayan Bajaj, Wardha	HUF	Do.	1,46,215
851	L. M. Somwansi, Poona	Ind.	Do.	4,74,592
852	M. M. Marwah, C/o M/s. Ashok Talkies, Thana	"	Do.	1,21,140
853	M. T. Ranglani, Poona	"	Do.	1,84,169
854	N. B. Parulekar, 595, Budhwar, Poona	"	Do.	1,40,987
855	N. K. Firodia, Ahmednagar	"	Do.	1,04,764
856	Nandlal Dwarkadas, Swana, Akola	"	Do.	1,04,753
857	P. L. Kirloskar, C/o M/s. Kirloskar Pneumatic Co., Hadapsar, Poona 13	"	Do.	1,09,281
858	P. M. Kamble, Sholapur	"	Do.	1,14,788
859	R. V. Gopalji, Madhavnagar	"	Do.	1,17,110
860	Rahul Kumar Bajaj, Wardha	"	Do.	1,23,983
861	S. L. Kirloskar, C/o Kirloskar Oil Engines Ltd., Poona	"	Do.	2,37,191
862	S. R. Thakur, 377, Vithal Peth, Poona	"	Do.	1,71,449
863	V. N. Somvansi, Poona	"	Do.	4,75,940

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<i>Punjab</i>				
S/Shri				
864	Amar Chand C/o M/s. Daulat Ram Ram Chand and Bros. Katra Ahluwalia, Amritsar	HUF	1962-63	1,02,990
865	Avtar Singh C/o Darbara Singh & Sons, Amritsar	Ind.	1962-63	1,87,361
866	R. B. Badridass, Jullundur	Ind.	1962-63	1,47,394
867	Bikram Parkash, Yamunanagar	Ind.	1962-63	1,06,438
868	D. D. Puri, Managing Director, Yamunanagar	Ind.	1962-63	2,38,969
869	Dwarka Nath C/o Khushi Ram Dwarka Dass Amritsar	Ind.	1962-63	1,27,211
870	Bawa Gurbax Singh C/o Bombay Motor Trading Co., Kapurthala	Ind.	1962-63	4,09,246
871	H. R. Modi, Managing Director, C/o Patiala Flour Mills, Patiala	Ind.	1962-63	1,42,409
872	Harrinder Singh Raja Sansi, Amritsar	Ind.	1958-59 1959-60	1,12,861 1,03,373
873	Jagdish Chand Mehra C/o M/s. Walaiti Ram Jaishi Ram, Partap Bazar, Amritsar	HUF	1962-63	1,06,192
874	Jai Kishan Bhalla, Yamunanagar	Ind.	1962-63	2,38,524
875	Smt. Janak Wati C/o M/s. Kapoor Spinning Mills, Amritsar	Ind.	1961-62	1,91,610
876	Jas Raj C/o Straw Board Manfg. Co. Hoshiarpur	Ind.	1962-63	1,07,583
877	Bawa Jaswant Singh C/o Bombay Motor Trading Co., Kapurthala	Ind.	1962-63	4,10,291
878	Jawahar Lal Bhalla & Sons., Yamunanagar	HUF	1962-63	1,13,233
879	Shri Joginder Lal Mehra, Legal heir to Shri Late Jaishi Ram C/o M/s. Walaiti Ram Jaishi Ram, Amritsar	Ind.	1962-63	1,01,082
880	Shri Kirpal Singh C/o Darbara Singh & Sons, Amritsar	Ind.	1962-63	1,94,681
881	Krishen Mohan C/o M/s. Amritsar Transport Co. (P) Ltd., Naya Bazar, New Delhi	Ind.	1958-59	1,12,008
882	Leela Vari Balla, Yamunanagar	Ind.	1962-63	1,43,081
883	M. H. Scocum, Nangal	Ind.	1962-63	8,02,460
884	Miss M. R. Boga, C/o M/s. Ardeshir & Co., Amritsar	Ind.	1962-63	1,06,292
885	Raja Mohinder Pal of Kutbihar (District Kangra)	"	Do.	3,30,789
886	M/s. Meeron & Co., G. T. Road., Ludhiana	"	Do.	7,08,042
887	Shri Parkash Chand C/o M/s. Gokal Chand Rattan Chand, Gokal Market, Amritsar	Ind.	1962-63	1,22,531
888	Ram Chand C/o M/s. Daulat Ram Ram Chand & Bros. Katra Ahluwalia Amritsar	HUF	1962-63	1,88,886
889	S. M. Sikri Advocate, High Court Chandigarh (New Judge Supreme Court)	Ind.	1962-63	1,51,586
890	Siri Chand C/o M/s. Daulat Ram Ram Chand & Bros. Katra Ahluwalia, Amritsar	HUF	1962-63	1,16,273
891	Shri Surinder Chand, Yamunanagar	Ind.	1962-63	1,43,444
892	Surinder Singh Bawa C/o Bombay Motor Trading Co., Kapurthala	Ind.	1962-63	4,09,335
893	M/s. Tansusukh Rai Ram Nath Prop. Shri Nand Lal Ganeriwala, Sirsa	Ind.	1962-63	1,47,802
894	Vas Dev C/o M/s. Daulat Ram Ram Chand and Bros. Katra Ahluwalia, Amritsar	HUF	1962-63	1,57,668
<i>Uttar Pradesh I</i>				
895	Ajaya Pat Singhania, Kamla Tower, Kanpur	Ind.	1962-63	1,34,362
896	Beni Pd. Tandon, Rani Mandi, Allahabad	"	Do.	1,27,976
897	Dilip Singh Malithia, Sardar Nagar, Gorakhpur	"	Do.	1,76,938

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Uttar Pradesh I—contd.

898	Gopal Krishna Singhania, Kamla Tower, Kanpur	HUF	1962-63	2,24,682
899	H. K. Srivastava, "Kailash" Nawabganj Rd., Kanpur	Indl.	Do.	1,36,242
900	Hari Shanker Singhania, Kamla Tower, Kanpur	"	Do.	1,11,100
901	Hirdaya Narain C/o Ganesh Flour Mills Co. Ltd., Kanpur	"	Do.	1,12,010
902	Gurnihal Singh Majithia, Sardar Nagar, Gorakhpur	"	Do.	1,84,607
903	Ishwar Chandra Gupta, C/o Kailash Motors, G.T. Rd., Kanpur	"	Do.	1,39,162
904	Smt. Jamuna Devi, C/o Laxmi Sugar & Oil Mills, Hardoi	"	Do.	1,19,358
905	Jagdish Swarup, Advocate, Allahabad	"	Do.	1,36,063
906	J. K. Srivastava, "Kailash" Nawabganj Rd., Kanpur	"	Do.	1,18,102
907	M. L. Bhargava, Chunniganj, Kanpur	"	Do.	1,83,841
908	M. L. Soni, C/o Elgin Mills Co. Ltd., Kanpur	"	Do.	1,28,385
909	M. L. Ahuja, South Rd., Allahabad	"	Do.	1,09,084
910	R. S. Pathak, Advocate, Allahabad	"	Do.	1,35,867
911	S. M. Bashir, Kamla Tower, Allahabad	"	Do.	1,14,390
912	Sohan Lal Singhania, Do.	"	Do.	1,18,516
913	Surendra Singh Majithia, Sardar Nagar, Gorakhpur	"	Do.	3,16,689
914	Capt. V. R. Mohan, C/o M/s. Dyer Meakin Breweries Ltd., Lucknow	"	Do.	1,04,736
915	Vijaya Pat Singhania, Kamla Tower, Kanpur	"	Do.	1,39,896

Uttar Pradesh II

916	Mrs. A. Whittle, Silapur	Indl.	1962-63	1,10,510
917	Seth Banarsi Das, C/o M/s. Jaswant Sugar Mills Ltd., Meerut	"	Do.	1,48,194
918	Darshan Lal, 19-Tilak Road, Dehradun	"	Do.	1,16,044
919	Dharamata Saran, Mandi Bans, Moradabad	"	Do.	1,05,064
920	Seth G. M. Modi, Modi Nagar	"	Do.	1,09,342
921	M/s. Govind Lal Manni Lal, Auraha Gate, Moradabad	"	Do.	1,83,077
922	G. N. M. Whittle, C/o Plywood Products, Sitapur	"	Do.	1,42,363
923	H. Thomson	"	Do.	2,28,676
924	Mrs. J. A. Thalmessenger, C/o Plywood Products, Sitapur	"	Do.	1,03,214
925	J. N. Gupta, Gandhi Rd., Dehradun	"	Do.	1,02,762
926	M/s. Kantilal Manilal, Auroha Gate, Moradabad	"	Do.	1,37,053
927	Seth K. N. Modi, Modinagar	"	Do.	1,09,243
928	Shri Kishan Panjwani, C/o above	HUF	Do.	1,09,410
929	M/s. Laxmandas Nathalal, Arora Gate, Moradabad	Indl.	Do.	1,23,507
930	M. Misal, Gandhi Rd., Dehradun	"	Do.	2,20,660
931	Madho Prasad, Shankara, Pilibhit	HUF	Do.	1,06,303
932	Narendra Lal, Shamli, Distt. Muzaffarnagar	Indl.	Do.	1,03,098
933	P. N. Ghat, Kwality Restaurant, Rajpur Rd., Dehradun	"	Do.	1,01,545
934	Pratap Narain Agarwal, Rawatpara, Agra	HUF	Do.	1,48,092
935	Pratama Saran, Mandi Bans, Moradabad	"	Do.	1,06,159
936	Ram Panjwani C/o M/s. Balchond Dayaldas, Hardwar	"	Do.	1,25,392
937	Sir Sadi Lal & Sons, Semli, Muzaffarnagar	"	Do.	1,14,120
938	Seth Shiv Prasad, C/o M/s. Lord Krishna Sugar Mills, Ltd., Saharanpur	"	Do.	1,11,907
939	Shyamlal, Bareilly	"	Do.	1,39,655

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<i>West Bengal I</i>				
940	Mr. A. C. Dolpin, C/o M/s. Shaw Wallace & Co. Ltd., 4/5 Bankshall Street Calcutta	Indl.	1962-63	1,03,186
941	Sri Ajit Kumar Dutta, 67 South End Avenue, Calcutta	"	Do.	1,18,434
942	Akshoy Kumar Bose, C/o M/s. Ballardie Thomson & Mathews, 7, Wallesley Place, Calcutta	"	1961-62 1962-63	1,16,069 1,01,446
943	Amitava Pal Chowdhuri, P-17, Mission Row Extn., Calcutta	"	1962-63	1,69,642
944	Shri Anik Pal Chowdhury, P-17 Mission Row Extension, Cal.	"	1962-63	1,24,488
945	Sri Ashoka Roy, 3 Upper Wood Street, Calcutta	"	1962-63	1,50,770
946	Sri B. P. Khaitan, 1-B, Old Post Office Street, Calcutta	"	1962-63	1,41,605
947	Sir Biren Mukherjee, 12 Mission Row, Calcutta	"	1962-63	13,99,395
948	Mr. C.M.A. Bethurst, C/o M/s. Shaw Wallace & Co. Ltd., 4/5 Bankshall street, Calcutta	"	1962-63	1,47,291
949	Mr. C. W. Porter, C/o M/s. Tractors India Ltd., Garden Reach, 1, Taratalla Road, Calcutta	"	1963-64	1,40,511
950	Mr. D. A. Haughten, C/o M/s. Shaw Wallace & Co. Ltd., 4/5 Bankshall Street, Calcutta	"	1962-63	1,44,057
951	David Palan C/o M/s. B.O.A.C., 41, Chowringhee Road, Calcutta-16.	"	1962-63	1,15,761
952	Dharshi Liladhar, 25, Netaji Subhash Road, Calcutta	"	1962-63	1,45,352
953	E.C. Wills, C/o India Leaf Tobacco Development Co. Ltd., 37, Chowringhee, Calcutta-16	"	1962-63	1,35,138
954	Eric Hayward, Kennagar, Hooghly	"	1961-62	2,29,871
955	F.G. Limount, C/o M/s. Triben Tissues (P) Ltd., 24-B, Park Street, Calcutta	"	1962-63 1963-64	2,35,837 1,77,580
956	Mr. G. Mault C/o Imperial Tobacco Co. of India Ltd., 37, Chowringhee Calcutta	"	1962-63	1,06,816
957	G. L. Mehta, 70 Vivekananda Rd., Cal.	"	1962-63	1,17,527
958	Mr. H. C. Bewkar, C/o Calcutta Electric Supply Corporation, Victoria House, Calcutta	"	1963-64	1,13,093
959	Mr. H. J. Silverston, 29, Netaji Subhash Road, Calcutta	"	1962-63	1,92,558
960	Mr. J. Chopra, C/o M/s. Burmah Shell, Hongkong House, 31, Dalhousie Square, Calcutta	"	1962-63	1,18,761
961	J. C. Meckenzie, C/o M/s. Carrir Moran & Co. (P) Ltd., 9, Mission Row, Calcutta-1.	"	1962-63	1,00,330
962	J. K. Gora, C/o M/s. Battardei Thompson Mettews, 7, Wallesly Place, Calcutta	"	Do.	1,26,432
963	Mr. J.M. Marks, C/o M/s. Babcock & Wilcock India Pvt. Ltd., 123, Brabourne Road, Calcutta	"	1963-64	1,13,596
964	Mr. J. S. Gregory, Tower House, Chowringhee Square, Calcutta	"	1962-63	1,08,957
965	Jethalal Liladhar, 25 Netaji Subhash Road, Calcutta	"	1962-63	1,45,352
966	Sri K. Khaitan, 1B Old Post Office Street, Calcutta	"	Do.	1,16,954
967	Sri K. B. Bose, Receiver in Suit No. 53 of 1944 A/C Sri S. K. Ghosh, 10, Old Post Office Street, Calcutta	"	Do.	1,36,611

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<i>West Bengal I—contd.</i>				
968	Kuldip Singh Teja, P/O M/s. Teja Construction Company, Burpur Road, Asansol	Indl.	1962-63	1,00,020
969	Mrs. Leena Mukherjee, 6, Lower Circular Road, Calcutta	"	Do.	1,59,703
970	Leong Chong Wah, 118, Ripson Street, Calcutta	"	Do.	1,10,612
971	M. L. Khaitan, C/o M/s. Bata Shoe Company Ltd., 30, Theatre Road, Calcutta	"	Do.	1,11,732
972	Official Trust West Bengal on behalf of trust of Maharajadhiraja Sir Memeshwar Singh Bahadur of Darbhanga for the benefit of Maharani Bameshwarlata Saheba (Annuity income) 1 Hasting Street	"	Do.	1,04,700
973	Shri N. C. Chatterjee, P-514, Raja Basanta Roy Road, Calcutta	"	Do.	1,37,105
974	Mr. P. A. Collett, C/o Imperial Tobacco Co. of India, Ltd., 37, Chowringhee, Calcutta	"	Do.	1,83,680
975	P. Banyard, C/o M/s. Carrit Moran & Co., (P) Ltd., 9, Mission Row, Calcutta-1	"	Do.	1,33,083
976	P. A. Jervis C/o M/s. Burmah Shell Hong Kong House, 31, Dalhousie Square, Calcutta	"	Do.	1,11,595
977	Shri P. K. Mukherjee, 29, Netaji Subhash Road, Calcutta	"	Do.	1,28,783
978	P. N. Banerjee, 12 Mission Row, Calcutta	"	Do.	4,66,303
979	R. J. Crow, 14, India Exchange, Calcutta	"	Do.	1,39,580
980	Mr. R. K. Walshaw, C/o Guest Keen Williams Ltd., 41, Chowringhee Road, Calcutta-16	"	1963-64	1,32,149
981	S. Bagaria, 46, Strand Road, Calcutta	"	1962-63	1,13,957
982	S. Lal, 15, Chitranjan Avenue, Calcutta	"	Do.	3,45,751
983	S. Mehta, 70, Vivekananda Road, Calcutta	"	Do.	1,08,292
984	Sri S. B. Bose, 29, Netajee Subhash Road, Calcutta	"	Do.	1,01,664
985	Mr. S.F.T.B. Lever, C/o M/s. Hong Kong & Shanghai Banking Corp., 31, Dalhousie Square, Calcutta-1	"	1963-64	1,22,607
986	Sri S. M. Bose, 22/1, Ballygunge Circular Road, Calcutta	"	1962-63	2,95,558
987	Sri Sachindra Nath Chowdhury, 10, Old Post Office Street, Calcutta	"	Do.	3,70,168
988	Sardar Ajaib Singh, 7, Wallesley Place, Calcutta	"	Do.	1,04,671
989	Sardar Rabi Inder Singh, 7, Wallesley Place, Calcutta	"	Do.	1,29,433
990	Surjit Singh Teja, P/o M/s. Teja Construction Co., Burpur Road, Asansol	"	Do.	1,00,000
991	Mr. T. C. Hornby, 29, Netajee Subhash Road, Calcutta	"	Do.	1,71,502
992	Mr. T. L. Martin, 12 Mission Row, Calcutta	"	Do.	12,68,537
993	Mr. T. R. Gupta, C/o M/s. Jay Engineering Works Ltd., 183-A, Prince Anwar Shaw Rd., Calcutta-31	"	Do.	1,89,483
994	Mr. W.E. Mitchell Innes C/o James Warran & Co. Ltd., 31, Chowringhee Road, Calcutta-16	"	Do.	1,36,319

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<i>West Bengal II—contd.</i>			
995	A. Duncan C/o M/s. Duncan Bros.	Indl.	1960-61 1,18,552
996	A. Mercer C/o Jardina Henderson Calcutta	"	1960-61 2,15,473
			1961-62 1,37,529
			1962-63 1,29,067
997	A.D. Ogillvie C/o Andrew Yule & Co., Calcutta	"	1962-63 1,11,569
998	A. J. Hormesji, C/o Turner Morrison, Calcutta.	"	1962-63 1,26,655
999	A. K. Raha, 13 Palm Avenue, Cal.	"	Do. 1,84,264
1000	A. P. Chanda, C/o Britania Biscuits Calcutta.	"	Do. 1,11,788
1001	A. V. Birla, 18 Gurusadey Road, Calcutta.	"	1962-63 2,12,500
1002	A. S. Judah, 17 Park St., Calcutta.	"	1960-61 1,10,232
			1961-62 1,53,932
			1962-63 1,51,937
1003	Ashalata Nag Karta of Ashalata Nag & Ors. 4 Mandivilla Gardens, Calcutta.	HUF	1960-61 1,29,826
1004	Asoka Pratap Singh, 4 Raja Santosh Road, Calcutta	Indl.	1962-63 1,11,057
1005	Dr. B. C. Law, 63 Radha Bazar, Calcutta.	"	1961-62 1,93,334
1006	B. M. Birla, 15 India Exchange Place Calcutta	"	1962-63 4,56,495
1007	B. N. Bhagat, 11 No. Rowden St.	"	1962-63 1,47,225
1008	B. P. Maheshwari, 9, Brabourne Rd., Calcutta	"	1961-62 1,75,178
1009	B. S. Bagga, 22 Canning St. Cal.	"	1958-59 1,40,530
1010	Hon'ble Lady Benthol Chartered Bank Building, Netaji Subhash Road, Calcutta	"	1962-63 3,58,728
1011	Bhaskar Mittar C/o Andrew Yule & Co., Calcutta	"	1962-63 1,43,323
1012	Bharat Kr. Shirji Shethla, F-2 Gillander House, Calcutta	"	1962-63 1,49,602
1013	C. D. Butchart C/o Thomas Duff & Co., Calcutta	"	1961-62 1,24,050
1014	Estate C. H. Kinnisoon C/o M/s. Lovelock & Lewes, 4 Lyons Range Calcutta-1	"	1962-63 1,00,525
1015	C. J. Bulder C/o Shalimar Tar Products, Calcutta	"	1962-63 1,04,886
1016	C. S. Montegomry C/o Balmer Lawrie & Co., Calcutta.	Indl.	1962-63 1,25,091
1017	Mrs. C. V. Kapadia, 6 Clive Row Calcutta.	"	1962-63 1,95,258
1018	D.C.B. Pilkington, C/o, Bird & Co., Calcutta	"	1962-63 2,33,324
1019	D. N. Ghosh, 25 Swallow Lane, Calcutta	Indl.	1962-63
1020	D. P. Mukherjee B. B. Ghosh Road, P.O. & Distt. Burdwan.	"	1962-63 1,01,047
1021	Mrs. D.W. Buller C/o M/s. Standard Trust Co. (P) Ltd., Chartered Bank Building, Calcutta.	"	1962-63 3,20,666
1022	Smt. Daljit Kaur, C/o M/s. U. S. Atwal Co., Asansol	"	1959-60 1,13,083
1023	Durga Pada Chakravorty,	"	1962-63 1,13,411
1024	Lady E. M. Drake, 16 Strand Road, Calcutta.	"	1962-63 1,33,401
1025	F. J. Drane, C/o Union Carbide Calcutta.	"	1962-63 1,51,720
1026	G. D. Birla, 18 Gurusadey Road, Calcutta.	"	1962-63 1,46,155
1027	G. D. Butchart C/o M/s. Thomas Duff & Co., (India) Pvt. Ltd., 3 Clive Row, Calcutta.	"	1962-63 1,32,751
1028	G. K. Bhagat, 11 Rowdon Street, Calcutta.	"	1962-63 1,55,027
1029	G. P. Birla, 8/9 Alipore Rd., Cal.	"	1962-63 3,93,315
1030	G. R. Galloway C/o Union Carbide & Co., Calcutta	"	1962-63 1,97,120
1031	Gayatri Devi Jaypuria, 4/1 Queens Park, Calcutta.	"	1958-59 1,27,467
1032	H. Curlendar, 60/1 Chowringhee, Cal.	"	1961-62 2,48,978
1033	H. Machay Tallace C/o Macneil Berry & Co., Calcutta	"	1962-63 1,98,184
1034	H. K. Shah, 29 Brabourne Road, Calcutta.	"	1960-61 1,09,447
1035	J. Curlender, 60/1 Chowringhee, Calcutta.	"	1961-62 1,68,341

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<i>West Bengal II—contd.</i>			
1037	B. Elias (Dead) 1 & 2 Old Court House Corner, Calcutta.	Indl.	1962-63 1,58,439
1038	D. K. Brown, 4 Clive Row, Calcutta.	"	1963-64 2,47,353
1039	T. H. Kirk, C/o Britania Biscuits & Co., Calcutta	"	1962-63 1,14,856
1040	J. K. Birla, 15 India Exchange Place, Calcutta.	"	1962-63 3,01,295
1041	J. M. Pearson, C/o Macneil Berry & Co., Calcutta	"	1962-63 1,07,839
1042	J. R. Jacob 1 & 2 Old Court House Corner, Calcutta	"	1962-63 4,40,926
1043	J. T. Rapley, 14 Netaji Subhash Rd., Calcutta	"	1961-62 1,12,724 1962-63 1,33,706
1044	J. W. Anson, C/o Machinnon Machanzie Calcutta	"	1962-63 1,11,427
1045	J. W. Easson C/o Gillanders Arbuthnot, Calcutta	"	1962-63 1,67,321
1046	J.W.N. Balcock C/o Macneil Bery & Co., Calcutta	"	1962-63 1,03,825
1047	K. Cernish, C/o Ludlow Jute, Calcutta.	"	1962-63 1,58,844
1048	K. Mitter, Prop. Vem Eng. Works, 7 Convent Road, Calcutta	"	1962-63 1,13,551
1049	K.C. Cooper C/o Macneil Berry & Co. Calcutta	"	1962-63 1,06,119
1050	Lalitkumar Gopaldas 6/1 Wood St., Calcutta	"	1962-63 1,50,422
1051	Leonagel 14 Netaji Subash Road, Calcutta	"	1962-63 1,37,176
1052	Mrs. Lily Jacob, 1 & 2 Old Court House, Calcutta	"	1962-63 2,45,539
1053	M. Curlendar 60/1 Chowringhee Rd., Calcutta	"	1961-62 3,55,743
1054	M. Sten House, C/o Andrew Yule, Calcutta	"	1962-63 1,26,110
1055	M. P. Benthol, Chartered Bank Building, Netaji Subash Road, Calcutta	"	1962-63 3,81,917
1056	M. P. Birla, 15 India Exchange P ace, Calcutta	"	1962-63 3,85,215
1057	M. R. Das, C/o Machinon Machenzie Calcutta	"	1959-60 1,08,277 1960-61 1,07,815 1961-62 1,08,516 1962-63 1,67,737
1058	Madhu Sudan Shethia, P-2 Gillander House, Calcutta	"	1962-63 1,51,920
1059	Major General Mahabir S.S.J.B. Rana, 5 Hastings Park Road, Alipore, Calcutta	"	1959-60 1,03,034
1060	Manoharlal Shirji Shethia, P-2 Gillander House, Calcutta	"	1962-63 1,40,192
1061	N. B. Elias, 1 & 2 Old Court House Corner, Calcutta	"	1962-63 3,23,662
1062	N. C. Lance, C/o Duncan Bros., Calcutta.	"	1962-63 1,10,275
1063	Narshi Purshottam (dead) 7 Lyons Range, Calcutta	"	1944-45 7,29,408 1945-46 2,58,708 1946-57 8,70,346 1947-48 3,02,187
1064	Nishit Kr. Bhargava, 6 Chowringhee Road, Calcutta	"	1962-63 1,05,018
1065	Smt. Nirmala Devi Birla 8/9 Birla Alipore Road, Calcutta	"	1962-63 6,28,673
1066	Miss Nirmala Devi Birla C/o Birla Brothers (P) Ltd., Calcutta	"	1962-63 2,60,864
1067	Maharajkumari P. C. Yuthuk 34 Southern Avenue, Calcutta	"	1959-60 1,12,000
1068	P. J. Roy 6 Sarat Charterjee Avenue, Calcutta	"	1958-59 1,45,205
1069	Dr. P.R. Banerjee, 41 Elm Rd., Calcutta	"	1961-62 1,27,321
1070	P. S. Joshi, 33 Canning St., Calcutta.	"	1962-63 3 7 210
1071	Parbutty Charan Law 63 Radha Bazar Street, Calcutta	"	1962-63 1,19,334 1961-62 1,45,894
1072	Smt. Priyambada Debi Birla 17-B Gurusadey Road Calcutta	"	1962-63 2,28,791

1	2	3	4	5
<i>West Bengal II—concl'd.</i>				
1073	R. D. Binani C/o Binani Bros., Cal.	Indl.	1962-63	1,18,884
1074	R.E.O. Carey, C/o Good Year (I) Ltd., Calcutta	"	1962-63	1,21,508
1075	R. L. Bhartia C/o Bhartia Co., Calcutta	"	1962-63	1,05,473
1076	Kumari Roopinder Kaur, 3 Sunny Park, Calcutta	"	1962-63	1,28,539
1077	S. K. Roy, 3-B Garstin Place, Calcutta	"	1961-62	1,67,164
1078	Shantilal C. Mehta, Sir Hariram Geonka Street, Calcutta	"	1952-53 1953-54	4,63,635 4,20,911
1079	Khan Bahadur S. F. Mazda, 35 Chowringhee Road, Calcutta	"	1958-59 1960-61 1961-62	3,65,383 1,79,764 4,17,278
1080	Sunity Debi Jaipuria, 4/1 Queens Park, Calcutta	"	1958-59	1,35,690
1081	Smt. Sarla Devi Birla, 17 Gurusaday Road, Calcutta	"	1952-63	1,14,689
1082	Shrimati Savitri Pratap Singh 4 Raja Santosh Road, Calcutta	"	1962-63	1,36,599
1083	Shrimati Sumangala Devi Birla as trustee of Laxmi Nivas Birla Trust 3/1 Raja Santosh Road, Calcutta	"	1962-63	1,72,561
1084	Dr. T. H. F. Boege C/o CAPCO Lt., Calcutta	"	1962-63	1,93,455
1085	U. C. Mahatab, Maharajadhiraj Bahadur of Burdwan	"	1947-48 1949-50 1951-52 1952-53 1953-54 1954-55 1960-61	5,91,772 5,82,574 5,49,838 5,45,922 5,60,305 4,82,363 3,49,286
1086	Vidywati Bhargava, 6½ Chowringhee Road, Calcutta	"	1962-63	1,43,190
1087	Vinendra Singh Gopaldas, 6/1 Wood Street, Calcutta	"	1962-63	1,58,006
1088	W. Prophet, C/o Bird & Co., Cal.	"	1962-63	1,08,054
1089	W. L. A. Redcliff, C/o T. M. & Co.	"	1962-63	1,02,846
1090	W. Elmenhorst 2 India Exchange Place Calcutta	"	1962-63	1,10,887
1091	Walter Michelmore C/o Bird & Co. Calcutta	"	1962-63 1962-63 1962-64	2,85,490 2,48,920
<i>West Bengal III</i>				
1092	Mr. A. B. Kingslay, C/o J. Thomas & Co. P. Ltd., 11, R. N. Mukherjee Rd. Calcutta	"	1950-60 1962-63	2,52,963 2,37,428
1093	Mr. A. C. Gladstone, Gillander House, Calcutta	"	1960-61 1961-62 1962-63	2,16,288 2,02,850 2,95,750
1094	A. J. F. Mackay, 2, Fairlie Place, Calcutta	"	1962-63	2,81,333
1095	Mr. A. P. Frewer C/o M/s. Senclair & Co. 7, Wellesley Place, Calcutta	"	1962-63	1,31,882
1096	Mr. A. P. Benthall, Chartered Bank Building Calcutta	"	Do.	37,360
1097	Janab Abdul Gafur, 42, Strand Rd. Calcutta	"	1961-62	2,75,405
1098	Ashir Kumar Ghosh, Pathuria Ghata St. Calcutta	"	1962-63	1,67,312
1099	B. C. Samsulla, College St. Market., Calcutta	"	Do.	1,15,765
1100	B. J. Ainer, 38, Collingdale St. Calcutta	"	Do.	1,04,705

I	2	3	4	5
<i>West Bengal III—contd</i>				
1101	B. K. Poddar, 18, Mullick St. Calcutta	Indl.	1962-63	1,42,787
1102	B. K. Samsulla, College St. Market, Calcutta.	"	Do.	1,21,252
1103	B. M. Bajaj, 67 Netaji Subash Rd. Calcutta	"	Do.	1,84,476
1104	B. P. Roy (Decd) 24/1, M.D. Rd. Calcutta	"	Do.	1,57,081
1105	Badri Prasad Bhajnaragarwalla, P-10 Howrah Bridge Approach, Calcutta	"	Do.	1,08,668
1106	Mr. D. N. Kapoor, 6, Lyons Range, Calcutta	"	Do.	1,17,332
1107	D. P. Ghosh, 3, Jorabagan St., Calcutta	"	Do.	1,11,543
1108	Smt. Durgadevi Goenka, 9, Brabourn Rd. Calcutta	"	Do.	1,09,032
1109	Sir Edward Benthall (Decd) Chartered Bank Blds. Calcutta	"	Do.	4,45,460
1110	Gokuldas Binani, 38, Strand Rd. Cal.	"	Do.	1,55,194
1111	J. M. Wallace C/o J. Thomas & Co. P. Ltd., 11, R. N. Mukherjee Road, Calcutta	"	Do.	1,08,090
1112	Mr. J.P. Holander, C/o J. Thomas & Co. Pvt. Ltd. 11, R. N. Mukherjee Road, Cal.	"	1959-60 1960-61 1961-62 1962-63	1,28,903 1,16,351 1,52,307 1,78,372
1113	Mr. J. D. Macdonald, 11, R. N. Mukherjee Rd., Calcutta	N.R.	1961-62	1,02,364
1114	Mr. J. L. Esplen, 6 Lyons Range, Cal.	Ind.	1962-63	1,19,281
1115	Mr. K. A. Evers C/o J. Thomas & Co. P. Ltd. 11, R.N. Mukherjee Rd. Cal.	Ind.	1962-63	1,45,888
1116	Lord Inchcape, 2, Fairlie Place, Cal.	N.R.	1962-63	3,92,485
1117	Sri M. P. Rajgheria, 123 Arabinda Sarani, Calcutta	HUF	1958-59	1,58,562
1118	M. V. Ashar, 15-B, Clive Row, Cal.	Indl.	1962-63	1,04,847
1119	Md. Akhtar Hussain, 40-B, Stand Rd.	"	1959-60	1,16,024
1120	Mohanlal Tedi, 178, N.G. Rd., Cal.	"	1961-62	1,01,176
1121	Dr. N. K. Brahmachari, 82/3, Cornwallis Street, Calcutta	"	1960-61	1,02,801
1122	N. K. Kothari, 38, Calutola St. Cal.	"	1962-63	1,49,189
1123	Nawab Bahadur of Murshidabad, The Palace, Murshidabad	"	1962-63	4,26,615
1124	Mr. P. H. Williamson, 4, Mangoe Lane Calcutta	"	1962-63	3,53,279
1125	P. J. Ajmer 38, Calutola St. Cal.	"	1962-63 Do.	1,02,595 1,05,992
1126	Dr. P. N. Brahmachari, 82/3, Cornawallis Street, Calcutta	"	1960-61	1,10,563
1127	Mr. R. A. V. Prendergast, C/o Sinclair & Co., 7 Wellesley Place, Cal.	"	1962-63	1,89,660
1128	Mr. R.G. Edwards, 6t Lyons Range, Calcutta.	"	1962-63	1,08,760
1129	Ringopal Mithadev, 94, Lower Chitpur Road, Cal.	"	1962-63	2,84,179
1130	Ramnarayan Bhejnagarwalla, P-10 Howrah Bridge, Approach	"	Do.	1,04,832
1131	Mr. S. D. Gladstone, Gillander House Cal.	"	Do.	1,53,921
1132	S. K. Banerjee, 11 1/2 Ultadanga Rd. Cal.	"	1958-59	1,36,104
1133	Satendra N. Chowdhury, 4, Bankshall St., Calcutta	"	1962-63	1,95,882
1134	Shew Kumar Jethia, 137, Cottong St.	"	Do.	1,02,270
1135	Mr. T. S. Gladstone Gillander House	"	1960-61 1961-62 1962-63	2,50,431 2,90,667 2,08,853
1136	Tridibesh Basu, 11, Mehendra Gosal Lane, Calcutta	"	1962-63	1,02,539

1	2	3	4	5
<i>Calcutta (Central)</i>				
1137	Inder Mohan Thaper, 25, Brabourne Road, Calcutta	Ind.	1962-63	2,24,416
1138	Mohini Devi Thaper, 25, Brabourne Road, Calcutta	"	"	1,71,291

Names of all firms, Association of persons and Companies assessed on an income of over Rs. 10 lakhs in the Financial Year 1962-63.

Sl. No.	Name and address of the assessee	Status	Assessment year	Income assessed under I.T. Act 1961
1	2	3	4	5
<i>Andhra Pradesh</i>				
1	Andhra Sugars Ltd., Hyderabad	Co.	1962-63	11,73,640
2	Kirlampudi Sugar Mills Ltd., Pithapuram, East Godavari District	"	Do.	12,06,856
3	Rayalaseema Mills Ltd., Adoni, Kurnool District	"	Do.	13,21,766
<i>Bihar and Orissa</i>				
4	Kalinga Tubes Ltd. Co., Choudwar	"	Do.	18,30,053
5	Orissa Road Transport Co. Ltd., Berhampur (Ganjam)	"	Do.	31,45,971
<i>Bombay City I</i>				
6	A.F. Ferguson & Co., Ltd., Appollo Street, Bombay	"	1962-63	11,35,907
7	Anglo French Drug Co. (Eastern) Ltd., 24-26 Tardeo Road, Bombay	"	Do.	14,43,226
8	Ambika Silk Mills Pvt. Ltd., 11-12 Hains Road, Mahalaxmi, Bombay	"	Do.	16,63,235
9	Acme Manufacturing Co. Ltd., Const. House, Ballard Estate, Bombay	"	Do.	12,84,096
10	Aero Auto Pvt. Ltd., Const. House, Ballard Estate, Fort, Bombay	"	Do.	14,07,731
11	Aluminium Ltd.	"	Do.	31,26,594
12	Asbestos Magnesia & Friction Materials Ltd., Ghatakpar, Bombay	"	Do.	84,63,498
13	Assam Match Co. Ltd., Indian Mercantile Chambers, Nicol Road, Ballard Estate, Bombay	"	Do.	28,04,941
14	Associated Auto Parts Pvt. Ltd., 445, Lamington Road, Bombay-14	"	Do.	11,70,208
15	Automobile Products of India Ltd., Agta Road, Bhandup, Bombay	"	Do.	13,49,511
16	B.I.C.C. Ltd., Esplanade House, Wardby Road, Bombay	"	Do.	37,55,679
17	Beecham India Pvt. Ltd., Beecham House, L.K. Happy Road, Mahim, Bombay	"	Do.	21,14,489
18	Bombay Suburban Elect. Supply Co. Ltd., 5 Graham Rd., Ballard Estate, Bombay	"	Do.	28,98,197
19	Boots Pure Drug Co. (I) Ltd., Asian Building, Nicol Road, Bombay	"	Do.	20,86,042

1	2	3	4	5
<i>Bombay City I—contd.</i>				
20	Chloro-benzene Ponds (Inc.) 13, Gunbow St., Fort, Bombay	Co.	1962-63	14,06,000
21	Chika Ltd., Mehta Chamber, 13, Mathew Road, Bombay	"	Do.	21,27,411
22	Comla Spg. & Wvg. Co. Ltd., Ready Money Mansion, Churchnae St., Bombay	"	Do.	23,54,391
23	Corn Products (India) Pvt. Ltd., Shreenivas House, White Road, Fort, Bombay	"	Do.	11,99,797
24	Castrol Ltd., White House, 92 Walkeshwar Road, Bombay	"	Do.	19,05,274
25	Crown Spg. & Mfg. Co. Ltd., 16 Appollo Street, Fort, Bombay	"	Do.	27,56,997
26	Dorr Oliver (I) Ltd., 16 Queens Road, Bombay	"	Do.	19,64,674
27	Finlay Mills Ltd., Chartered Bank Building, M.G. Road, Bombay	"	Do.	53,97,969
28	Gokak Mills Ltd., Forbes Bldg. House St., Fort, Bombay	"	Do.	46,85,610
29	Gold Mohur Mills Ltd., Chartered Bank Building, M.G. Road, Bombay	"	Do.	42,79,510
30	Hindustan Lever Ltd., Co. agents to Unilever Co. Ltd., Scindia House, Ballard Estate, Bombay	"	Do	1,30,35,800
31	Indian Mfg. Co. Ltd., 16 Appollo Street, Fort, Bombay	"	Do.	33,01,014
32	J.B. Advani Oerlikon Electrodes Pvt. Ltd., Radio House, 6 Ranpart Row, Bombay	"	Do.	21,90,448
33	Jam Manufacturing Co. Ltd., Lalbhai, Parel, Bombay	"	Do	18,98,566
34	Jubilee Mills Ltd.	"	Do.	25,50,612
35	Kamal Shipping (P) Ltd., Scindia House, Ballard Estate, Bombay	"	Do.	12,83,509
36	Kashiram Kedarnath, 131 Marine Drive, Bombay	R.F.	1961-62	15,63,302
37	M.R. Industries Ltd., Dr. Shirodkar Road, Parel, Bombay	Co.	1962-63	23,87,178
38	Mafatlal Gagal Bhai & Sons.	R.F.	Do.	16,54,472
39	Merck Sharp & Doherty India Ltd., Dugal House, Backmay Reclamation, Bombay	Co.	Do.	27,52,527
40	Metal Box Co., Overseas Ltd.	"	Do.	20,48,653
41	Marjee Gokuldas Spg. & Wvg. Co. Ltd., Dr. Ambedkar Road Parel, Bombay	"	Do.	37,45,319
42	Mulchandani Electrical Industries Ltd., Sukhsagar, Hughes Rd., Bombay	"	Do.	10,90,040
43	National Rayon Corpn. Ltd., Dr. D.N. Road, Near Handloom House, Bombay	"	Do.	1,23,92,882
44	Parke Davis (I) Ltd., Saki Naka, Kurla Andheri, Bombay	"	Do.	1,18,63,883
45	Surhid Geigy Trading Pvt. Ltd., Mahim, Bombay	"	Do.	13,66,968
46	Surat Electricity Co. Ltd., 5 Graham Road, Bombay	"	Do.	12,52,936
47	Swan Mills Ltd., Chartered Bank Building, M.G. Road, Bombay	"	Do.	34,52,162
48	Union Carbide Corpn., U.S.A.	"	Do.	30,24,000
49	W.T. Suren & Co. Pvt. Ltd., United India Building, Sir P.M. Road, Bombay	"	1959-60	10,69,046
50	Walchand & Co. Ltd., Construction House, Ballard Estate, Bombay	"	1961-62 1962-63	24,11,950 23,08,404
51	Wallace Bros. & Co. Pvt. Ltd., 9 Wallace Street, Fort, Bombay	"	1958-59	18,28,922
	Walchandnagar Industries Ltd., Construction House, Ballard Estate, Bombay	"	1960-61	18,00,410

1	2	3	4	5
Bombay City II				
53	Bombay Potteries & Tiles Ltd., Bombay.	Co.	1962-63	16,16,109
54	British Drug House (I) Pvt. Ltd., Imperial Chambers, Graham Road, Bombay	"	Do.	21,23,634
55	Caena Sahu Pvt. Limited, 24-D.N. Road, Bombay.	"	Do.	11,44,108
56	Colgate Palmolive (India) Pvt. Ltd., Steelciet House, D.C. Rd., Bombay	"	Do.	1,20,35,954
57	Firestone Tyre & Rubber Co. of (I) Ltd., Haybunder Road, Sewree, Bombay-33	"	Do.	2,81,95,696
58	Firestone Tyre and Rubber Co. of U.S.A., Haybunder Road, Sewree	"	Do.	3,28,16,713
59	Geoffery Manners and Co. Ltd., Magnet House, Batarad Estate, Bombay	"	Do.	40,17,023
60	J.R. Geigy S.A. Barle c/o S.B. Billimoria, C.A. 113, M G Rd., Bombay	"	Do.	16,32,500
61	John Wyth & Bros. Ltd., Steelciet House, Dinshaw Vach Road	"	Do.	21,98,091
62	S K.F. Ballbearing Co. Ltd., Chandi Road, Station, Bombay	"	Do.	27,26,591
63	Sharp & Tannon, Bank of Baroda Bldg., Appollo St., Bombay	"	Do.	39,23,703
64	Volkart Brothers, Volkart Bldg., Ballard Estate, Bombay	Regd. Firm.	Do.	20,81,335
Bombay City 222				
65	Anie Industries Ltd., 124 Dr. Annie Basant Street, Worli, Bombay	Co.	1962-63	1,13,20,648
66	Cablel Corpn. of India Ltd., Laxmi Bldg., Ballard Estate, Bombay	"	Do.	23,24,135
67	Cadbury Fry (Export) Ltd.	"	Do.	12,95,528
68	D Macropole & Co. Ltd., Kernani Bldg., D. N. Road, Bombay	"	Do.	16,45,147
69	Gokulchand Rattanchand Wollen Mills Pvt. Ltd., Agra Rd., Ghatakopar, Bombay	"	Do.	17,75,489
70	Golden Tobacco Co. Pvt. Ltd., Tobacco House, Andheri, Bombay	"	Do.	64,07,306
71	Indian Card Clothing Co. Pvt. Ltd., 151 Tardeo Road, Bombay	"	Do.	12,45,012
72	Life Insurance Corpn. of India	"	Do.	6,08,04,656
73	Mukand Iron and Steel Works Pvt. Ltd., 51, M G. Road, Bombay	"	Do.	50,27,437
74	National Peroxide Ltd., Navile House, Graham Road, Ballard Estate, Bombay	"	Do.	10,66,801
75	Parle Products Mfg Co Pvt. Ltd., Thakersey House, Ballard Estate, Bombay	"	Do.	32,97,979
76	Teddlington Chemical Factory Ltd., Rally House, Fort, Bombay	"	Do.	28,73,691
Delhi				
77	M/s. Coca Cola Export Corpn. Ltd., 18-A, Nizamuddin West, New Delhi	Coy.	1962-63	10,79,048
78	Ganga Sugar Corpn. Co. 5-Parliament Street, New Delhi	"	Do.	27,89,767
79	Paner Products (P) Ltd., 13-14, Asaf Ali Road, New Delhi	"	Do.	10,94,534
80	Paven Talbros. (P) Ltd., 71/3, Najafgarh Road, New Delhi	"	Do.	10,09,452
81	The Associated Stone Co., Ramganjmandi	"	Do.	13,66,296
Gujarat I				
82	Ahmedabad Jupiter Spg. & Wvg. Mills, Ahmedabad	"	1959-60 1960-61	17,51,071 23,65,588

I	2	3	4	5
<i>Gujarat I—contd.</i>				
83	Aryodaya Gng. & Mfg. Co. Ltd., Ahmedabad	Co.	61-62	14,12,495
84	New Shrock Spg. & Mfg. Co., Ahmedabad	"	Do.	1,15,12,406
85	The Parsuram Pottery Works Co. Ltd., Morvi	"	1962-63	10,06,914
86	Sarangpur Cotton Mfg. Co. Ltd., Amraiwadi, Ahmedabad	"	Do.	70,23,019
87	Suhrid Geigy Pvt. Ltd., Calico Mills pre- mises, Ahmedabad	"	Do.	1,13,30,488
<i>Gujarat II</i>				
88	Ahmedabad New Cotton Mills, Co. Ltd., Naroda Road, Ahmedabad	"	Do.	22,49,778
89	Anil Starch Products Ltd., Naroda Road, Ahmedabad	"	Do.	29,92,618
90	Aruna Mills Ltd., Naroda Road, Ahmeda- bad	"	Do.	38,50,648
91	The Arvind Mills Ltd., Naroda Road,	"	Do.	63,61,972
92	Ashok Mills Ltd., Ahmedabad	"	Do.	25,34,203
93	The Atula Products Ltd., Do.	"	Do.	1,02,37,811
94	Distributors Pvt. Ltd., Baroda	"	Do.	11,21,950
95	New India Industries Pvt. Ltd., Baroda	"	Do.	12,53,327
96	Nutan Mills Ltd., Naroda Road, Ahmeda- bad	"	Do.	23,05,641
97	Raipur Mfg. Co. Ltd., Outside Raipur Gate, Ahmedabad	"	Do.	32,97,943
98	Sarangpur Mills Ltd., Saraspur, Ahmeda- bad	"	Do.	30,15,630
<i>Kerala</i>				
99	M/s. Aluminium Industries Ltd., Kun- dara	Co.	1962-63	38,45,859
100	Forest Industries Ltd., Alwaye	"	Do.	10,23,927
101	Travancore Chemicals & Mfg. Co. Ltd., Udyogamandal	"	Do.	10,32,858
102	Travancore Cochin Chemical Ltd., Udyoga- mandal	"	Do.	24,43,080
103	Travancore Minerals Ltd., Quilon	"	Do.	14,25,913
104	Travancore Tea Estates Ltd., Vandiperiyar	"	Do.	17,99,862
<i>Madras</i>				
105	A. & F. Harvey Ltd., West Veli St., Madurai	Co.	1962-63	18,17,105
106	Addisons & Co. (P) Ltd., 158, Mount Road, Madras	"	Do.	12,80,240
107	Addisons Paints and Chemicals Ltd., Sem- biam, Madras-II	"	Do.	14,44,305
108	Ashok Leylands Ltd., Ennore, Madras-57	"	Do.	25,34,955
109	M/s. Balasundaram & Co., Coimbatore	R.P.	Do.	10,32,804
110	Binny & Co. (Madras) Ltd., 7, Armenian St., Madras	Co.	1960-61 1962-63	27,21,943 54,98,717
111	Buckingham & Carnatic Co. (P) Ltd., 7, Ar- menian St., Madras	"	1962-63	1,05,26,535
112	Calico Printers Ltd., 8, Second Line Beach, Madras	"	Do.	11,00,583
113	M/s. Coimbatore Pioneer Mills Ltd., Peela- medu, Coimbatore	"	1961-62 1962-63	17,61,533 18,04,204
114	The Coimbatore Pioneer Mills Ltd., Coim- batore	"	1962-63	15,77,741
115	Corborandum Universal Ltd., 52-53, Jehan- gir St., Madras	"	Do.	32,29,524
116	George Oaks (P) Ltd., 36-D, Mount Road, Madras	"	Do.	12,37,560
117	India Pistons (P) Ltd., Sembiam, Madras	"	Do.	25,27,829

1	2	3	4	5
Madras—contd.				
118	Kothari Textiles, Armenian St., Madras-1	Co	1962-63	14,42,033
119	The Lakshmi Mills Ltd., Coimbatore	"	1961-62	69,48,608
120	The Madras Motor & General Insurance Co. Ltd., 52, Peters Road, Madras-14	"	1962-63	19,81,408
121	Madras Auto Service (P) Ltd., 37, Mount Road, Madras-2	"	Do.	17,91,222
122	M/s. Palani Andavar Mills Ltd., Udumalpet	"	Do.	16,49,656
123	Piece Leslie Co. Ltd., Cochin	"	Do.	42,06,909
124	Premier Mills (CBF) Ltd., Cochin	"	Do.	31,17,858
125	The Rajalakshmi Mills Ltd., Singanallur, Coimbatore	"	Do.	16,61,887
126	Rukmani Mills Ltd., Thirupparankundram Road, Madurai	"	Do.	14,74,883
127	S.R.V.S. (P) Ltd., Madras-2	"	Do.	18,25,428
128	Sri Venkatesa Mills, Udumalpet	"	Do.	18,83,354
129	Simpson & Co. Ltd., 202, Mount Road, Madras	"	Do.	1,50,24,887
130	The Sivananda Mills Ltd., Ganapathi, Coimbatore	"	Do.	11,98,033
131	Sundaram Industries (P) Ltd., Madurai	"	Do.	47,38,884
132	Soundararaja Mills Ltd., Dindigul	"	Do.	10,83,484
133	Southern Roadways (P) Ltd., West Veli St., Madurai	"	Do.	29,08,216
134	M/s. Spencer & Co. Ltd., Mount Road, Madras-2	"	Do.	28,47,878
135	Sundaram Finance (P) Ltd., 52, Peters Road, Royapettah, Madras-14	"	Do.	28,49,760
136	Sundaram Motors (P) Ltd., Mount Road, Madras-2	"	Do.	23,46,572
137	T.V. Sundaram Iyengar & Sons (P) Ltd., West Veli St., Madurai	"	Do.	70,65,934
138	Tube Investments of India Ltd., 52-53, Jehangir St., Madras	"	Do.	1,04,42,440
Madras (Central)				
139	Messrs. Jawahar Mills Limited, Salem	"	Do.	11,84,188
140	Madras Circles Pipe Dealers Associations Limited	"	Do.	13,09,182
141	Mettur Industries Ltd.	"	Do.	31,17,400
142	Prasad Productions, Madras	"	Do.	12,24,476
143	Rajendra Mills, Salem	"	Do.	14,34,599
144	W.A. Beardsell and Company and Line Beach, Madras	"	Do.	14,70,235
Mysore				
145	Canara Workshops Ltd., Mangalore	"	Do.	17,21,687
146	Mangalore Ganesh Beddi Works, Mysore	R.F.	Do.	18,72,240
147	The Mysore Kirloskar Ltd., Harihar	"	Do.	25,10,000
148	Sandur Manganese & Iron Ore (P) Ltd., Bellary District	"	Do.	11,37,230
Poona				
149	The Brihan Maharashtra Sugar Syndicate Ltd., Sadashive Peth, Poona	Ltd. Co.	1958-59	24,79,848
150	M/s. Castle Mills No. 2, Thana	R.F.	1962-63	12,59,695
Punjab				
151	M/s. Bombay Motors Trading Co. Kapurthala	R.F.	1962-63	12,25,368
152	Hindustan Milk Food, Nabha	Co.	1962-63	23,08,749

I	2	3	4	5
<i>Punjab—contd.</i>				
153	Indian Sugar & G. Engineering Corp. Yamuna Nagar	Co.	1962-63	11,41,058
154	M/s. Jagatjit Sugar Mills Ltd., Phugwara District, Jullundur	"	1959-60	12,82,301
155	Panipat Woollen & G. Mills, Kharar	"	1962-63	12,75,589
156	Pure Drinks (Calcutta) Patila	"	Do.	10,43,683
<i>Uttar Pradesh I</i>				
157	British India Corporation Ltd., Kanpur	"	Do.	1,13,82,114
158	Cawnpore Textiles Ltd., Kanpur	"	Do.	20,62,797
159	The Elgin Mills Co. Ltd., Kanpur	"	Do.	73,80,513
160	Laxmi Sugar & Oil Mills, Hardoi	"	Do.	16,37,180
161	Sarya Sugar Mills Ltd., 1/G/A Sardar Nagar, Gorakhpur	"	Do.	12,04,698
<i>Uttar Pradesh II</i>				
162	M/s. Simbhali Sugar Mills Ltd., Simbhali Distt. Meerut	"	Do.	12,23,487
<i>West Bengal I</i>				
163	Annapurna Cotton Mills Ltd., Co.	Co.	Do.	43,26,518
164	Assam Frontier Tea Co. Ltd.	"	Do.	16,56,839
165	Atlas Assurance Co. Ltd., 6, Lyons Range, Calcutta	"	Do.	11,11,796
166	Avery Co. of India Ltd., 28/2 Waterloo Street, Calcutta	"	Do.	40,89,509
167	Bally Jute Co. Ltd., 8, India Exchange Place, Calcutta	"	Do.	14,70,884
168	Bengal Chemical & Pharmaceutical Works Ltd., 168, Maniktolla Main Road, Calcutta	"	Do.	10,30,472
169	Bengal Electric Lamps Works Ltd., 7, Old Court House Street, Calcutta	"	Do.	15,48,864
170	Braithwaite & Co. (I) Ltd., Hide Road, Calcutta-43	"	Do.	74,38,666
171	Bridge & Roof Co. (I) Ltd., 21, Netaji Subhash Road, Calcutta	"	Do.	21,42,110
172	Britania Biscuit Co. Ltd., Taratola Road, Calcutta	"	Do.	71,39,811
173	British Paints India Ltd., 32, Chowringhee Road, Calcutta	"	Do.	14,47,917
174	Brooke Bond & Co. Ltd., (London) 2, Metcalf Street, Calcutta	"	Do.	33,43,750
175	Calcutta Chemical Co. Ltd., 35, Panditiya Road, Calcutta-29	"	Do.	10,20,941
176	Calcutta Discount Co. Ltd., 8, Clive Row, Calcutta	"	Do.	26,64,023
177	Coates of India Pvt. Ltd., 34, Canal East Road, Calcutta	"	Do.	18,49,577
178	Calcutta Tramway Co. Ltd., F-4, Mission Row Extn. Calcutta	"	Do.	15,73,037
179	Dhakeshwari Cotton Mills Ltd., Co. 41, Chowringhee Road, Calcutta	"	Do.	12,03,758
180	Dunlop Rubber Co., (India) Ltd., Co. 57, Free School Street, Calcutta	"	Do.	2,72,22,030
181	Dunlop Rubber Co. Ltd., (London) 57, Free School Street, Calcutta	"	Do.	33,58,727
182	East India Pharmaceutical Works, Ltd., 102, S.P. Mukherjee Road, Calcutta-26	"	Do.	12,97,718
183	Electric Lamp Manufacturing Co. Ltd., 1, Tartolla Road, Calcutta	"	Do.	11,54,705

West Bengal I—con'd.

1	2	3	4	5
184	French Motor Car Co. Ltd., 234/3, L.C. Road, Calcutta	Co.	1962-63	16,45,841
185	Gramophone Co. Ltd., 33, Jessore Road, Dum Dum, Calcutta-28	"	Do.	17,10,711
186	Hercules Insurance Co. Ltd., 16, Hare Street, Calcutta	"	Do.	19,14,397
187	Hindusthan Pilkington Glass Works Ltd.	"	Do.	24,15,802
188	Indian Aluminium Co. Ltd., 31 Chowringhee Rd., Cal.	"	Do.	1,15,12,555
189	Indian Leaf Tobacco Development Co. Ltd., 37, Chowringhee Road, Calcutta	N.R. Co.	Do.	59,18,325
190	Indian Steel & Wire Products Ltd., 7, Wall- esley Place, Calcutta	"	Do.	46,05,507
191	Indra Singh & Sons (P) Ltd., 7, Wall- esley Place, Cal-1	"	Do.	22,29,100
192	J. Stone & Co. Ltd., 16, New Taratolla Road, Calcutta-27	"	Do.	39,11,555
193	James Warran & Co. Ltd., 31, Chowringhee Road, Calcutta	"	Do.	18,29,932
194	M/s. Kassipore Co. Ltd., 4, Clive Row, Cal- cutta	"	Do.	10,15,127
195	Khanda & Co., 7 Wall- esley Place, Calcutta	"	Do.	16,67,190
196	Lagan Jute Machinery Co. Ltd., 24B, Park Street, Cal.-29	"	Do.	69,24,543
197	Lipton India Ltd., 9, Western Street, Cal- cutta	"	Do.	30,46,834
198	London & Lancashire Ins. Co. Ltd., Neta- jee Subhas Road, Calcutta	"	Do.	18,00,595
199	Metal Distributors Pvt. Ltd., 38, Strand Road, Calcutta-1	"	1962-63	17,90,858
200	N.V. Phillips Glozin Lamphen Fabricken, B-4, Clive Bldgs., Calcutta	"	Do.	25,85,973
201	North Brooke & Co. Ltd., Chartered Bank Bldgs., Calcutta	"	Do.	11,46,176
202	Patna Electric Supply Co. Ltd., 1, Free School St., Calcutta	"	Do.	13,63,745
203	Raleigh Investment Co. Ltd., 37, Chowringhee Road, Calcutta	"	Do.	45,15,138
204	Rally Brothers Ltd., C/o Lovelock & Lewis, 4 Lyons Range, Calcutta	"	Do.	17,56,835
205	Reckitt & Colman of India Ltd., 41, Chowrin- ghee Road, Calcutta-16	"	Do.	16,55,487
206	Royal Exchange Ass. Co. Ltd., Lyons Range, Calcutta	"	Do.	13,47,731
207	Royal Insurance Co. Ltd., 5 & 7 Netajee Subash Rd., Calcutta	"	Do.	19,89,406
208	M/s. Sperry Rand Corpn. C/o M/s. Lovelock & Leves. 4, Lyons Range, Calcutta	"	Do.	31,18,369
209	The Statesman Ltd., 4 Chowringhee Square, Calcutta	"	Do.	32,81,262
210	T.I.M. Sales Limited, 6, Church Lane, Cal- cutta	"	Do.	20,49,795
211	Tea Estate India Ltd., 2, Metcalf Street, Calcutta	"	Do.	17,32,322
212	Tobacco Manufacturers Ltd., 37, Chowringhee Road Calcutta	"	Do.	98,99,067
213	M/s. Tractors (P) Ltd., 1, Taratolla Road, Calcutta	"	Do.	28,56,032
214	Walford Transport Ltd., 71, Park Street, Calcutta	"	Do.	14,27,773

I	2	3	4	5
<i>West Bengal II</i>				
215	Associated Power Co. Ltd., 8 Clive Row, Calcutta	Co.	1961-62	10,23,617
216	A.J. Main & Co., Ltd., 16 N.S. Road, Calcutta	"	1961-62	12,24,950
217	Bengal Coal Co. Ltd., 8 Clive Row, Calcutta	"	1962-63	89,58,496
218	Birla Gwallor (P) Ltd., 15 India Exchange Place, Calcutta	"	1962-63	30,74,122
219	Bridge & Roof Co. (I) Ltd., 21 Netaji Subash Road, Calcutta	"	1962-63	21,54,604
220	Burrakur Coal Coy. Ltd., Chartered Bank Building, Calcutta	"	1962-63	31,53,704
221	Disergarh Power Supply Co., Ltd., 8 Clive Row, Calcutta	"	1960-61	13,54,600
222	Dunbar Mills Ltd., 21 Strand Road, Calcutta	"	1962-63	41,52,432
223	Francis Klein & Co. Pvt. Ltd., 1 India Exchange Place, Calcutta	"	1961-62 1962-63	12,71,619 13,34,878
224	M/s. Garden Reach Workshop Ltd., 43/45 Garden Reach Road, Calcutta	"	1958-59	11,78,318
225	India Linoleums Ltd., 15 India Exchange Place, Calcutta	"	1962-63	11,05,145
226	Jayshree Tea & Industries Ltd., 15 India Exchange Place, Calcutta	"	1962-63	12,93,500
227	Jokai (Assam) Tea Co. Ltd., 21 Netaji Subash Road, Calcutta	"	1962-63	28,49,463
228	Lodna Colliery Co. (1920) Ltd., 6, Lyons Range, Calcutta	"	1962-63	50,24,446
229	Punjab Produce & Pruding Co. Ltd., 15 India Exchange Place, Calcutta	"	1962-63	18,48,776
230	Rewa Coalfields Ltd., 4 Bank shall Street, Calcutta	"	1962-63	12,54,373
231	Steel Bros. & Co. Ltd., B-4 Gillander House, Calcutta	"	1962-63	19,92,131
232	Surendra Overseas Pvt. Ltd., 135 Canning St., Calcutta	"	1958-59	32,41,424
<i>West Bengal III</i>				
233	A.G. Leader, 30 Theatre Rd. Calcutta	N.R. Co.	1962-63	28,08,000
234	M/s. Associated Elec. Industries India P. Ltd., 13, R.N. Mukherjee Rd. Calcutta	Co.	Do.	28,89,385
235	Atlantic (East) Ltd., 41, Chowringhee Rd., Calcutta	N.R. Co.	Do.	36,31,226
236	Bata Shoe Pr. Ltd., 30, Theatre Rd. Calcutta	Co.	Do.	2,07,19,364
237	Bengal Ingot Co. Ltd., 5, Hyde Rd., Calcutta	"	Do.	10,22,384
238	M/s. Bengal Chemical & Pharmaceutical Works Ltd., Ganesh Ch. Ave. Calcutta	"	Do.	10,06,826
239	M/s. Britania Biscuit Co. Ltd., 15, Taratala Rd., Calcutta	"	1961-62 1962-63	53,32,551 71,39,811
240	M/s. Calcutta Chemical Ltd., Panditya Road, Calcutta	"	Do.	10,20,092
241	M/s. Gramophone Co. Ltd., 33, Jessore Rd., Calcutta	"	Do.	17,10,771
242	D. Waldia & Co. (Lead Oxide) Ltd., Gillander House, Calcutta	N.R. Co.	Do.	11,42,185
243	Duncan Bros. 31, Netaji Subash Road, Calcutta	Co.	Do.	39,54,166
244	Garesham & Caravan India Ltd., 22, Gobra Road, Calcutta	"	Do.	11,82,923
245	M/s. Jayshree Textiles & Inds. Ltd., Gillander House, Cal.	"	Do.	26,35,439
246	M/s. Kertewell Bullen & Co. Ltd., 21, Strand Road, Calcutta	"	Do.	18,42,339

1	2	3	4	5
<i>West Bengal III—contd.</i>				
247	Mackintosh & Burn Ltd., Gilander House, Cal-1	Co.	1962-63	10,48,550
248	M/s. Octavious Steel & Co. Ltd., 14, Old Court House, Cal.	"	Do.	14,78,773
249	M/s. Stuart & Lloyds (India) P. Ltd., 41, Chowringhee Rd., Cal.	"	Do.	39,11,798
250	M/s. Shalimar Tar Products (1935) Ltd., 6, Lyons Range Cal.	"	Do.	17,77,809
251	M/s. Thomas Duff and Co. P. Ltd., 3, Clive Road, Cal.	"	Do.	17,49,379
252	M/s. Tinplate Co. of India Ltd., 4, Bankshall St. Calcutta	"	Do.	38,99,067
253	Union Carbide India Ltd., 15, Middleton St., Calcutta	N.R.	Do.	50,08,695
<i>Calcutta (Central)</i>				
254	Assam Co. Ltd., Nazira, Assam	Co.	1962-63	18,36,227
255	M/s. Associated Industrial Development Ltd., Nicco House, Calcutta	"	1959-60 1960-61 1961-62 1962-63	11,17,001 14,99,611 15,45,381 15,46,686
256	Burmah Oil Co. Ltd., 8, Netaji Subhas Road Calcutta	"	1962-63	1,61,76,043
257	Indo-Burmah Petroleum Co. Ltd., 8, Netaji Subhas Road, Calcutta	"	1962-63	64,91,433
258	M/s. National Pipes & Tubes Co. Ltd., Nicco House, Calcutta	"	1962-63	28,88,312

[No. 89/F.No.1/7/65-1T(B)]

S.O. 3476.—In pursuance of sub-section (I) of section 287 of the Income-tax Act, 1961 (43 of 1961), the Central Government, being of opinion that it is expedient in the public interest so to do, hereby publishes the names of assesses—

(a) being individuals or Hindu undivided families who have been assessed on an income of more than a lakh of rupees;

(b) being firms, associations of persons or companies who have been assessed on an income of more than ten lakhs of rupees,

during the financial year 1963-64.

I. Individuals and Hindu undivided families who have been assessed on an income of more than a lakh of rupees during the financial year 1963-64.

Serial No.	Name and address of the assessee	Status	Asstt. year	Income assessed under I.T. Act, 1961
(1)	(2)	(3)	(4)	(5)

II. Firms, associations of persons and companies who have been assessed on an income of more than ten lakhs of rupees during the financial year 1963-64.

Serial No.	Name and address of the assessee	Status	Asstt. year	Income assessed under I.T. Act, 1961
(1)	(2)	(3)	(4)	(5)

*Name of all individuals and Hindu undivided Families assessed on an income of over
Rs. 1 lakh in the financial year 1963-64*

Serial No.	Name & Address of the assessee	Status	Asstt. year	Income assessed under I.T. Act, 1961
(1)	2	3	4	5
Andhra Pradesh				
1	A.E. Choney, Secunderabad	Ind.	1962-63	1,44,654
2	A.H.J. Hormosji, Secunderabad	"	1963-64	1,09,693
3	Smt. Abida Katoon, Hyd.	"	1962-63	1,36,990
4	Dodde Subha Reddy, Nellore	"	1961-62	1,85,694
			1962-63	1,21,447
			1963-64	1,95,185
5	John D. Souza, Hyderabad	"	1962-63	1,87,987
6	K.S. Subhaiah Pillai, Gunture	"	1963-64	2,32,075
7	M. Subramanaya Naicker, Chittoor	"	1962-63	1,22,566
			1963-64	1,15,339
8	Maddi Lakshmaiah, Pasumaruru	"	1963-64	1,45,781
9	Maddi Satyanarayana, do.	HUF	1963-64	1,39,471
10	Maddi Venkataratnam do.	HUF	1963-64	1,60,715
11	Mirza Munir Baig, Hyderabad	HUF	1963-64	1,18,283
12	Mullapudi Venkatarayudu, Tanuku, West Godavari Distt.	Ind.	1963-64	1,18,018
13	Nawab Basalat Jah Bahadur, Hyd. . . .	"	1963-64	4,15,744
14	Nawab Imdad Jah Bahadur, Hyd. . . .	"	1963-64	1,06,267
15	Smt. P. Sitayamma, Gotesu Tankar (Tq.) West Godavari Distt.	"	1963-64	1,04,133
16	Pitaji Khademji, Vizianagaram	"	1963-64	1,16,140
17	Poolchand Girjamal, Nizamabad	"	1963-64	1,24,171
18	Pramodchandra Modi, Secunderabad	"	1962-63	1,66,866
			1963-64	1,10,023
19	Pravinchandra Modi Do.	"	1962-63	1,63,116
			1963-64	1,05,802
20	Prince Azam Jah Bahadur, Hyd.	"	1963-64	11,39,270
21	Princess Durrreshwar, Hyd.	"	1963-64	3,59,777
22	Prince Nozam Jah Bahadur, Hyderabad	"	1963-64	11,11,635
23	Prince Mufakkam Jah Bahadur, Hyd. . . .	Ind.	1963-64	8,39,885
24	Prince Mukarram Jah Bahadur, Hyd. . . .	"	1963-64	8,21,205
25	R. Srihari Naidu, Chittoor	Ind.	1963-64	1,38,502
26	R.V.K.M. Surya Rao, Raja of Pithapuram, East Godavari Distt.	"	1961-62	1,13,221
27	R.V.M. Neeladri Rao, Dhawlaswaram	"	1962-63	1,00,325
28	R.V.V. S. Jagapathi Raja, Raja of Tunni, East Godavari District	"	1962-63	1,05,796
29	S.R.Y. Sivarama Prasad Challapalli, Krishna District	HUF	1962-63	3,30,479
30	Shahzadi Begum, Hyderabad	Ind.	1959-60	1,44,705
			1960-61	1,56,871
			1961-62	1,53,881
			1963-64	1,46,855
31	Thota Venkata Subbaiah Prop. Uma Gold Covering Works, Masulipatnam	Ind.	1963-64	1,60,796

1	2	3	4	5
Assam				
32	A. Ahmed, Dibrugarh	Indl.	1960-61	7,54,943
33	B. Ahmed, Dibrugarh	"	1960-61	6,75,567
			1961-62	2,01,817
34	B.K. Das, Rly. Contractor P.O., Maligaon	"	1963-64	1,13,331
35	B.N. Singh, Digboi	"	1959-60	1,37,721
36	Girdharilal Sardarmal, Dibrugarh	HUF	1959-60	1,43,093
37	J.E. Malhotra, C/o Makum (Assam) Namdang Tea Co., Murgherita	Indl.	1963-64	1,27,293
			1964-65	1,29,730
38	J.F. Spence, Deamali T.E., P.O. Doom Dooma Distt. Lakhimpur	"	1963-64	1,11,028
39	J.S.R. Robertson, Hapjan, T.E., P.O. Makum, Distt. Lakhimpur	"	1963-64	1,15,739
40	Jaskaran Kundalia, Jorhat	"	1959-60	3,01,000
41	Kissenlal Agarwalla, Dibrugarh	HUF	1962-63	1,13,045
			1963-64	1,64,495
42	M.A. Rahaman, Dibrugarh	Indl.	1959-60	1,27,242
			1960-61	3,77,964
			1961-62	1,09,579
43	Nandlal Agarwalla C/o Sahiram Hazarimal & Co. Bismile, P.O. Chabua, Distt. Lakhimpur	HUF	1963-64	1,09,664
44	P.L.S. James, Hansora T.E., P.O. Hansora, Distt. Lakhimpur	Indl.	1963-64	1,01,370
45	Parbati Parasad baruah, P.O. Sonari Distt. Sibsagar	"	1955-56	1,09,583
46	R.W. Gawthrop, C/o Jorhat Tea Co. Ltd., P.O. Chinnamara	"	1962-63	1,07,866
47	M/s. Rameshwarlal Sanwarlal, Dibrugarh	HUF	1959-60	2,64,689
Bihar & Orissa				
48	Alhaj Amir Hassan, Saharasa, Distt. Saran	Indl.	1962-63	1,61,885
49	Alok Prakash Jain, 11 Clive Row, Calcutta	"	1962-63	1,33,517
			1963-64	1,23,553
50	Arjun Agarwalla, Jharra	"	1962-63	3,30,337
51	Ashok Kumar Jain, 11 Clive Row, Calcutta	"	1962-63	1,71,928
			1963-64	1,58,950
52	Baidvanath Roy, Katras	"	1962-63	1,90,190
53	B.P. Jain, Kharkharec	"	1963-64	1,10,947
54	Bimal Karan Roy, Kara	"	1962-63	1,78,873
55	C.H.P. Watson, Tirplate Co. J.S.R.	"	1963-64	1,21,000
56	Chandrakant Worra	"	1963-64	1,00,727
57	Deoji Srivastava, Jharra	"	1962-63	1,12,391
58	Ersama Mitra	"	1963-64	4,59,268
59	Gajmand Agarwalla, Cuttack	HUF	1963-64	1,28,377
60	G.C. Jain, Ranchi	"	1963-64	1,23,877
61	G.G. Spandla Hekett Engineering, J.S.R. Jamshedpur	Indl.	1963-64	1,00,603
62	H.C. Jain, Ranchi	HUF	1963-64	1,06,264
63	H.C. Versheneti, Kandra	Indl.	1962-63	1,86,897
			1963-64	2,12,331
64	Johimal Aggarwalla, Cuttack	HUF	1963-64	1,23,615
65	J.N. Gider, Jamshedpur	Indl.	1962-63	1,01,267
66	Kalinga Tubes Ltd., Co., Choudwar	Indl.	1963-64	40,36,004
67	Maharaja Kumar Kamal Singh, Dumraon	Indl.	1962-63	1,32,731
			1963-64	1,21,630
68	Manager, Court of Wards, Bettiah	"	1962-63	2,43,962
69	N.P. Singh Bermo	"	1962-63	1,45,341

1	2	3	4	5
<i>Bihar & Orissa—contd.</i>				
70	N. P. Singh, Hazaribagh	Ind.	1963-64	1,92,491
71	P. C. Vershnai, Kandra	"	1962-63	2,47,367
72	Rajendra Pd. Jain, 115 Southern Avenue, Calcutta.	"	1963-64	1,64,058
73	Bowyer, L. C. C. Ltd.	"	1963-64	1,12,221
74	S. C. Vershnai Kandra	"	1963-64	1,57,050
		"	1962-63	2,37,928
75	Smt. Indu Jain, 11 Clive Row.	"	1963-64	1,18,696
		"	1962-63	1,99,297
76	Smt. Rama Jain, 11 Clive Row, Calcutta	"	1963-64	2,74,133
77	S. N. Ganguli	"	1962-63	1,13,677
78	Shivram Singh, Katras	Ind.	1963-64	1,38,278
79	T. C. Jain, Ranchi	HUF	1963-64	1,48,369
				1,06,594

Bombay City I

80	A.C.D. Pain, England	Indl.	1963-64	1,36,076
				49,410
				T.W.I.
				Indian
				Income.
81	A. H. Baker, England	"	Do.	1,26,997
				9,250
				T.W.I.
				Indian
				Income.
82	A. E. Hawke, Burmah Shell Refineries Post Box No. 1765, Bombay	"	Do.	1,61,672
83	A. H. Crites, Firestone & Rubber Co. Hay- bunder Road, Bombay	"	Do.	1,09,501
84	A. M. Elias C/o Warden & Co., Ltd. Bombay	"	Do.	1,12,044
85	A. N. Haksar, C/o Killick Industries, Home Street, Bombay	"	Do.	1,20,469
86	A. P. Thesigar, Wallace & Co., 9 Wallace Street, Bombay	"	1962-63	3,42,028
87	A. W. Banwell C/o Caltex India Ltd., Ballard Estate, Bombay	"	1962-63	1,15,884
			1963-64	1,68,415
88	Amarnath Grover, C/o Kashiram Kedar Nath Marine Drive, Bombay	"	1962-63	5,12,845
89	Arvind Prasad N. Mafatal	"	1962-63	6,53,585
			1963-64	6,30,252
90	Asha B. Parekh, Doraha Villa Mehrabad	"	1963-64	1,32,011
91	B. H. Trinor, Thomas, Burmah Shell, Storage and Distribution Co., Ballard Estate, Bombay	"	1962-63	1,35,420
92	B. M. Kamdar, C/o Kamdar Pvt. Ltd., Indus- trial Bldg., Opposite Churchgate Station, Bombay.	"	1963-64	1,56,768
93	B. P. Sethna, Manekji Wadia, Bldg., M.G. Road, Bombay	"	1962-63	1,07,143
94	B. R. Sayaiya, D. N. Rd., Bombay	"	1963-64	1,11,568
95	B. S. Billimoria, C/o M/s. S. B. Billimoria & Co., M. G. Road, Bombay.	"	Do.	1,45,184
96	Bachubai F. Dinshaw, C/o National Grindlays Bank, M. G. Road, Bombay	"	Do.	4,28,686
97	Bachubai Gu'abchand, Const. House, Ballard Estate, Bombay	"	Do.	1,65,796

1	2	3	4	5
Bombay City I—contd.				
98	Brijmohan Grover, C/o Kashinath Marine Drive, Bombay	Indl.	1962-63	3,26,430
99	C. F. Hedderley, Fires tone & Rubber Co., Haybunder Rd., Bombay	"	1963-64	1,24,122
100	C. H. Kaiser, C/o Caltex India Ltd., Ballard Estate, Bombay	"	1962-63	2,78,308
			1963-64	2,36,647
101	C. D. E., Fort Do.	"	1962-63	1,59,789
			1963-64	1,57,137
102	C. W. Agia, Firestone & Rubber Co., Haybunder Road, Bombay	"	1963-64	1,09,634
103	C. W. Ross ter Smity, Burmah Shell Oil Storage & Distt. Co., Ballard Estate, Bombay	"	1962-63	1,00,604
			1963-64	1,18,405
104	Champaklal K. Sayani, 98 Vithalwadi Bombay	"	1963-64	2,74,075
105	Chandersingh Hansraj, D. N. Road, Bombay	"	1962-63	1,84,373
			1963-64	2,39,740
106	D. Mehannan C/o Caltex India, Ltd., Ballard Estate, Bombay	"	1962-63	1,30,023
107	D. M. Turner, England	"	1961-62	1,24,100
			1963-64	1,12,033
108	D. R. Chowdhry, C/o Gregson Betley & King Esplanade Road, Fort, Bombay	"	1963-64	1,19,812
109	Dattatraya M. Dahanukar	"	1962-63	5,51,681
			1963-64	3,34,642
110	David Moodie, Scotland	"	1962-63	1,40,301
				14,156
				T.W.I.
				Indian
				income.
			1963-64	1,22,861
				14,296
				T.W.I.
				Indian
				income.
111	Dayaldas Kushiram, 68 Marine Drive, Bombay	"	1963-64	1,04,085
112	Dep Ryan C/o Caltex India, Ballard Estate, Bombay	"	1963-64	3,47,178
113	Divendra Ratansey, Ishwar Nivas Marine Drive, Bombay	"	1963-64	1,07,704
114	E. A. Guha, England	"	1963-64	1,05,843
115	E. D. Sopher, C/o Caltex India Ltd., Ballard Estate, Bombay	"	1962-63	1,38,216
			1963-64	2,13,264
116	E.E. Bernet, C/o Ciba of India Ltd., Bombay-I.	"	1963-64	1,04,247
117	E. E. Evans, C/o Caltex (I) Ltd., Bombay	"	1962-63	1,19,456
			1963-64	1,13,590
118	E. M. Billimoria, C/o Hindustan Construction Co., 24 Sleater Road, Grant Road, Bombay	"	1962-63	1,56,678
			1963-64	1,94,457
119	E. M. Schmidt, C/o Caltex India Ltd., Ballard Estate, Bombay	"	1963-64	1,57,528
120	E. O. Austin C/o George Oakes, Bombay	"	Do.	1,12,026
121	E. P. Bharucha, 251 D. N. Road, Bombay	"	1961-62	1,49,810
122	E.F.E. Dinshaw, C/o A. F. Ferguson & Co., Appollo Street, Bombay	"	1963-64	4,31,251
123	F. Permanyer, C/o India Casablance High Draft C. (P) Ltd. Bombay	"	1962-63	1,57,104
			1963-64	1,43,070

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Bombay City—contd.				
124	Mrs. F. Permanyer C/o India Casablances High Draft C. (P) Ltd. Bombay	Indl.	1962-63	1,57,104
125	F.C.R. Coate, Burmah Shell Oil Storage & Dist. Co., Ballard Estate.	"	1963-64	1,22,117
126	G. Welhelm C/o Protos Eng.	"	1963-64	1,76,132
127	G. B. Stranger, Burmah Shell	"	1962-63	1,21,989
128	G.C. Stock, C/o Esso Std. Eastern Inc., Bombay	"	Do.	1,07,572
129	G.D. Wood C/o Firestone Tyre & Rubber Co., Haybunder Road, Bombay	"	1963-64 1964-65	1,51,553 1,54,941
130	G. M. Musrey, Canada Building, Home Street, Bombay.	"	1963-64	1,27,531
131	Mrs. G. M. Rane C/o M/s. Dadaji Dhackji & Co. Pvt. Ltd., Bombay	"	1962-63	1,79,406
132	G.W. Carr C/o Esso Std., Eastern Inc., Bombay	"	1963-64	1,44,046
133	G.D. Thakore, Oriental Metal Pressing Works Worli, Bombay	"	1962-63 1963-64	1,07,388 1,01,849
134	G. L. Anderson, Firestone & Rubber Co., Haybunder Rd., Bombay	"	1963-64	2,15,868
135	G. T. Warner, Do.	"	Do.	1,34,251
136	Smt. Gergiben Visnuprasad	"	Do.	1,05,806
137	Gleyer Jones C/o Gommon India	"	1959-60	1,98,350
138	H. B. Wadia, 136 Chamer Bang Road, Parcel, Bombay	"	1962-63	2,32,782
139	H. D. Dennis C/o Caltex (I) Ltd., Ballard Estate Bombay	"	Do.	3,97,756
140	H. E. Wilson, C/o Caltex India Ltd., Ballard Estate, Bombay	"	1961-62 1962-63 1963-64	1,39,823 1,77,504 1,96,063
141	H. H. Chambell, Burmah Shell Storage & Distribution Co., Ballard Estate, Bombay	"	1962-63	1,03,472
142	H. J. Vachha, C/o Ferguson & Co., Appollo St., Bombay	"	1963-64	1,71,235
143	H. R. Batliwalla, C/o Nawajroji Wadia & Sons Ltd., Nevelli House, Ballard Estate, Bombay	"	1963-64	1,06,623
144	H. R. Manji, C/o Italab Pvt. Ltd., Bombay.	"	1963-64	1,49,642
145	Hansraj Grover, C/o Kashiram Kedarnath, Marine Drive, Bombay	"	1962-63	2,07,729
146	Hansraj Jivan das, D. N. Road, Bombay	"	1962-63 1963-64 1963-64	1,95,278 1,48,909 1,06,395
147	Smt. Hemanalini M. Mahadevia	"	1963-64	6,06,630
148	Hemant Baghubai Mafatlal	H.U.F.	1963-64	
149	Hirendra K. Mehta, (Minor) by his Guardian Kewalchand N. Mehta, Roxy Chambers, New Queens Road, Bombay	Ind.	1963-64	1,13,439
150	I. D. Butler C/o Esso Std. Eastern Inc., Bombay	"	1962-63	1,37,575
151	I. M. Ogg, C/o A. F. Ferguson & Co., Appollo Street, Bombay	"	1963-64	1,72,672
152	J. Anderson C/o Do.	"	1963-64	1,09,295
153	J. Murray Powers C/o Granet Advertising Co.,	"	Do.	1,15,613
154	J. A. Finn, C/o Caltex India, Limited, Ballard Estate, Bombay	"	1962-63 1963-64	2,24,215 2,66,778
155	J. B. Davies, C/o Hindustan Lever Ltd., Backbay Reclamation, Bombay	"	1962-63 1963-64	1,21,808 1,31,669
156	J. M. Lubineff, England	"	1963-64	1,67,843

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Bombay City I—contd.				
157	J. B. Mecartrey C/o Caltex India Ltd., Ballard Estate, Bomay	Indl.	1962-63	1,13,455
158	J. C. Cody C/o Do.	"	1963-64	1,16,166
159	J. C. Gupta, Gul Mansion, Homji Road, Bombay	"	1962-63	1,01,990
160	J.E. Brown, C/o Caltex India Pvt. Limited, Ballard Estate, Bombay	"	1962-63	1,91,728
161	J. G. Kidd, C/o Glaxo Laboratories	"	1963-64	2,10,669
162	J. J. Brown, C/o Esso Standard Eastern Inc., Bombay	"	1963-64	1,24,025
163	J. H. Bhubakar (I) Ltd., Ballard Estate, Bombay	"	1963-64	1,48,441
164	J. L. Bhatia C/o A. F. Ferguson & Co., Appolo Street, Fort, Bom.	"	1962-63	2,52,900
165	J. M. Mehta, Alice Bldg., D. N. Road, Bombay	"	1963-64	1,09,476
166	J. R. Geote C/o Esso Std., Eastern Inc., Bombay	"	1962-63	1,55,319
167	J. R. Price, C/o Caltex India Ltd., Ballard Estate, Bombay	"	Do.	1,46,403
168	J. M. O. Gera, C/o Caltex India Ltd., Ballard Estate, Bombay	"	Do.	4,59,421
		"	1962-63	2,13,738
		"	1963-64	2,46,346
169	Jaikishin, Govind Mahal, Marine Drive, Bombay	"	1962-63	1,16,259
170	Jaisingh Vithaldas, 9 Wallace Street, Bombay	"	1963-64	1,20,214
171	Jayantilal K. Sayani, 98 Vithal Wadi Road, Bombay	"	1963-64	1,02,210
172	John Higharm, C/o S.K.F. Ball Bearing Co. Ltd., Mahatma Gandhi Memorial Building N.S. Road, Bombay	"	1963-64	1,56,435
173	Mrs. Joan Griffith C/o Dalal & Shah 49-56 Appolo St., Fort, Bombay	"	1960-61	4,42,719
174	Jyotiben's Patel, Hemprabha, Marine Drive, Bombay	"	1963-64	1,28,393
175	K. Lall C/o Consolidated Phennatic Tool, Bombay	"	1962-63	1,23,646
176	K. C. Maitro, C/o Seakey Elec., Stampings Ltd., Makefield House, Ballard Estate, Bombay	"	1963-64	2,51,623
177	K. C. Roy C/o Glaxo Laboratories	"	1962-63	1,12,575
178	K. N. Naoroji, C/o I.C.I. (India) Pvt. Ltd., Bombay	"	1963-64	1,07,430
179	K. R. Goodwin, C/o Asbestos Magnesia & Friction Materials Ltd., Ghatkopar, Bombay-77	"	1963-64	1,48,791
180	Kedarnath Goriver, C/o Kashiram Kedarnath Marine Drive, Bombay	"	1962-63	5,15,228
181	Kapilmani Grover, C/o M/s. Kashiram Kedarnath, 131 Marine Drive, Bombay	"	Do.	2,21,831
182	Kantilal M. Desai, Janambhumi Bhavan, Goga Street, Bombay	"	1962-63	1,35,073
		"	1963-64	1,07,399
183	Kantikumar R. Podar, Poddar Chambers 109, Parsi Bazar St., Bombay	"	1963-64	1,28,814
184	Kanaiya Lal Taparia, 171 S.K. Menon St., Bombay	"	Do.	1,62,230
185	Mrs. Kasturbai Walchand, Construction House, Ballard Estate, Bombay	"	Do.	1,83,064
186	Kishore M. Premchand C/o M/s. Premchand Roychand & Sons Ltd., 63 Appolo Street, Bombay	"	1962-63	1,24,988
		"	1963-64	1,28,149

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Bombay City I—contd.				
187	Kishore Singh Ramdas, Kitab Mahal D.N. Road, Bombay	Indl.	1963-64	1,45,374
188	L. D. Bhatia, D. N. Road, Bombay	"	Do.	1,45,374
189	Lalchand Hirachand Construction House, Ballard Estate, Bombay	"	Do.	1,50,642
190	M. C. Anderson, C/o Esso Std., Eastern Inc., Bombay	"	Do.	1,01,389
191	M. C. Evans, England	"	Do.	1,24,607
192	M. D. Cowell, England	"	Do.	1,26,600
193	M. D. Rane	"	1959-60	1,20,636
194	M. K. Shah, Forbes Bldg., Home Street, Bombay	"	1963-64	1,61,896
195	M. R. Vardarajan, C/o Hindustan Construction Co., Ltd., Bombay	"	Do.	1,01,769
196	M. G. R. Aitkin C/o Craford Ray Ley & Co., Bank Building, Bank Street, Bombay	"	Do.	1,63,396
197	Smt. Madhuriben Yogindra Prasad	"	Do.	2,52,849
198	Mila Sinha, 8 Turner Road, Bombay	"	Do.	1,19,952
199	Smt. Manibai Dahanukar	"	Do.	2,22,315
200	Manibai Dwarkadas, B.E. Hall, Bombay	"	Do.	1,70,548
201	Mrs. Maniben C. Patel, Kodak House, D.N. Road, Bombay	"	1962-63	1,07,294
202	Mrs. Manekbai Mulji, Marine Drive, Bombay	"	1963-64	1,16,796
203	Smt. Manibai M. Mulji Al Sabha Court, 73 Nizaji Subhas R.I., Bombay	"	Do.	2,59,637
204	Smt. Manjula A. Mehta, Kapur Mahal Marine Drive, Bombay	"	Do.	2,39,697
205	Manu Subedar, Lotus House, New Marine Lines, Bombay	"	Do.	1,36,249
206	Mathuradas Mulji, Marine Drive, Bombay	"	Do.	3,92,150
207	Mihir Kumar H. Mafatlal (Minor)	"	Do.	3,77,987
208	Mohammed Rafi, 147 Almeida Road, Bandra, Bombay	"	Do.	1,50,740
209	N. G. Motwani, 129 M.G. Road, Bombay	"	Do.	1,07,834
210	N. J. Doshi, M/s. Convest Pvt. Ltd., 448 Lamington Road, Bombay	"	Do.	1,80,075
211	N. K. Pettigara, C/o Mulla & Mulla Craegie Blunt Corce, 51 M.G. Road, Bombay	"	Do.	1,23,448
212	N. K. Santook C/o Mulla & Mulla Craegie Blunt Corce, 51 M.G. Rd., Bombay	"	1962-63	1,53,785
			1963-64	1,53,953
213	N. K. Tolani C/o M/s. Tolalini & Co., M.G. Road, Bombay	"	1962-63	1,39,262
			1963-64	1,52,721
214	N.L.I. Mathias, New Parama P. Ltd., Bombay	"	1963-64	1,27,408
215	N. M. Sinclair, Burmah Shell Storage and Distribution Co., Ballard Estate, Bombay	"	1962-63	2,63,819
216	N. M. Desai, C/o Larson & Toubro Bombay	"	1962-63	1,18,933
217	N. M. Dole, England	"	1962-63	1,03,328
			1963-64	1,30,977
				17,500
218	N. P. Tolani, C/o Tolani & Co., 107, Prabhu Kunj, Peddar Road, Bombay	"	1962-63	1,22,238
219	N. R. Mulla, C/o Mulla & Mulla Craegie Blunt & Corce, 51 M. G. Road, Bombay	"	1962-63	1,09,376
			1963-64	1,12,342
220	N. R. Mody, C/o A. F. Ferguson & Co., Appolo St., Bombay	"	1963-64	1,88,088
221	Nandkishore Grover, 131 Marine Drive, Bombay	"	1962-63	3,25,927
222	Naveenchandra Ramdas, D. N. Rd., Bombay	"	1962-63	1,72,747
			1963-64	1,85,473

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<i>Bombay City I—contd.</i>				
223	P. B. Banaji, Navsari Chambers Outram Road, Bombay	Indl.	1963-64	1,06,684
224	P. B. Thompson, C/o Caltex (I) Ltd., Ballard Estate, Bombay	"	1962-63	2,44,620
		"	1963-64	3,19,311
225	P.C.R. Coates, Burmah Shell Storage & Dist., Co., Ltd. Ballard Estate, Bombay	"	1962-63	1,13,580
226	P.E.H. Goddard, C/o Chartered Bank Ltd., Fort, Bombay	"	1963-64	1,19,057
227	Mrs. P. M. Gamble, England	"	Do.	1,18,934
228	P. M. Patel	"	Do.	1,52,570
229	P. R. Saraya Nasari Chambers Outram Road, Bombay	"	Do.	1,62,195
230	Smt. Padma K. Desai Goga St., Bombay	"	Do.	1,92,117
231	Parival David, C/o A. F. Ferguson & Co., Appolo Street, Bombay	"	Do.	4,03,915
232	Popatlal Dhickchand, 80 Sk. Menon Street, Bombay	"	1963-63	1,17,471
233	Pratap Singh Hans Raj, Kitab Mahal D. N. Road, Bombay	"	1963-64	1,32,067
234	Smt. Pravinaben Rasheshkumar Mafatlal	"	Do.	1,24,217
235	R.A. Harriett C/o Glaxo Laboratories, Bombay	"	1962-63	1,46,271
236	R. A. Armstrong, Firestone & Rubber Co., Haybunder Rd., Bombay	"	1963-64	1,11,652
237	R. B. Brown, C/o Caltex (I) Ltd., Ballard Estate, Bombay	"	Do.	2,50,889
238	R. C. Davis, C/o Esso Standard Eastern Inc., Bombay	"	1962-63	1,38,983
239	R. J. Warrell, C/o Caltex (I) Ltd., Ballard Estate, Bombay	"	1962-63	2,13,398
240	R. D. Birla	"	1962-63	5,26,667
		"	1963-64	4,51,580
241	R. G. Marshall C/o, Caltex India Ltd., Ballard Estate, Bombay	"	1963-64	1,85,544
242	R. G. Praugh, C/o Esso Std., Eastern Inc., Bombay	"	1963-64	1,86,308
243	R. J. Bondinean, C/o Caltex India Ltd., Bombay	"	1962-63	1,59,829
244	R. J. Vakil, St. Bldg., D.N. Road, Bombay	"	1963-64	1,58,307
245	R. J. Vlaco, C/o Caltex (I) Ltd., Ballard Estate, Bombay	"	1962-63	3,38,820
246	R. P. Thomas, Firestone & Rubber Co., Haybunder Road, Bombay	"	1963-64	1,37,856
247	R. W. Bailey, C/o Greaves Cotton & Cormpton Parkinson Bombay	"	1963-64	1,15,613
248	R. W. Camp, C/o Esso Std., Eastern Inc., Bombay	"	Do.	1,69,357
249	R. W. Marsclan, England	"	1959-60	1,12,735
250	R. M. H. Evans, England	"	1963-64	1,26,600
251	Rajendra Kumar, Dimple Carter Road, Bandra Bombay	"	1963-64	2,26,280
252	Rasesh N. Mafatlal	"	1962-63	7,15,377
		"	1963-64	6,60,489
253	Ratanchand Hirachand	HUF	Do.	1,86,355
254	Ratans Mulji Marine Drive, Bombay	Ind.	Do.	3,79,407
255	Ravishnakar Sharma Vachan, Mira Bang, Santacring, Bombay	"	Do.	1,30,274
256	Smt. Rohiniben S. Mahadevia	"	Do.	1,08,405
257	S. D. Burman, the jet V. P. Rd., Bombay	"	Do.	1,16,018
258	S. G. Gowthorne, C/o Caltex (I), Ltd., Ballard Estate, Bombay	"	1961-62	1,07,521
		"	1962-63	1,16,013
		"	1963-64	1,60,478

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<i>Bombay City I—contd.</i>				
259	S. H. Turner C/o Hindustan Lever, Ltd., Churchgate, Bombay	Ind.	1962-63	1,20,581
260	Smt. S. K. Kabur, C/o M/s. S. K. Kabur Pvt. Ltd., 3 Rastion Road, Bombay	"	1963-64	3,18,448
261	S. N. Desai, 51 M.G. Road, Bombay	"	Do.	1,24,759
262	S.R. Lele, C/o Barosil Glass Works, Proctor Road, Bombay	"	Do.	1,97,585
263	S. S. Godbole, C/o Hindustan Construction Co. Ltd., Grant Road, Bombay	"	Do.	1,94,736
264	S. R. K. Vakil, 51 M.G. Rd., Bombay	"	1962-63	1,07,486
265	Sadhna S. Shivdasni, Bosle Bunglow, Gazdar Scheme, Santa Cruz, Bombay	"	1963-64	1,26,792
266	Dr. Mrs. Shantabai C. Doshi Construction House, Ballard Estate, Fort, Bombay	"	1963-64	1,02,051
267	Smt. Shanta R. Mehta, Kapur Mahal, Marine Drive, Bombay	"	Do.	1,31,718
268	Smt. Shardaben Baghubhai	"	Do.	4,25,759
269	Smt. Sushilaben Arrindrosad	"	Do.	1,08,205
270	T. Chesburgugh C/o Esso Std., Eastern Inc., Bombay	"	Do.	1,22,732
271	T. A. Craig, Caltex India Ltd., Ballard Estate, Bombay	"	1962-63 1963-64	1,86,776 2,66,642
272	T. F. Hoinsheed C/o Esso Std. Eastern Inc., Bombay	"	1962-63	1,50,735
273	Smt. T. T. A. Turnbull, England	"	1963-64	1,18,000
				30,000 T.W.I. Indian Income
274	Mrs. Tara Sarup Dr. D. N. Rd., Bombay	"	1962-63	2,45,177
275	Trustees Calar Eclyn Bang No. I No. II	"	1962-63 1963-64	1,09,276 1,79,741
276	Smt. Ushaben K. Mahadevia	"	1963-64	1,10,835
277	V. G. Motwani, 129 M.G. Road, Bombay	"	1963-64	1,83,802
278	V. P. Rayan, C/o Caltex India Ltd., Ballard Estate, Bombay	"	1962-63	2,41,534
279	Lady Vera David, C/o A. F. Ferguson & Co., Ballard Estate, Bombay	"	1963-64	1,47,694
280	Sir Verc Mocket England	"	1962-63	1,47,820
281	Smt. Vijaylaxmi N. Mafatlal	"	1963-64	2,23,243
282	W. H. Master, Burmah Shell, Refineries, P.B. No. 1765, Bombay	"	1963-64 1964-65	1,33,280 1,04,881
283	W. J. Spicer, Esso Std., Eastern Inc., Bombay	"	1963-64	1,22,732
284	W. R. Cornell, C/o Caltex India Ltd., Ballard Estate, Bombay	"	1962-63	2,41,267
285	Y. A. Fazalbhoy, C/o General Radio & Co., Appliances Ltd., Opera House, Bombay	"	1963-64	2,27,792
286	Yogindraprasad N. Mafatlal	"	1962-63 1963-64	6,80,713 6,62,780
<i>Bombay City II</i>				
287	A. A. Bombelli, 62 Warden Road, Bombay	Indl.	1962-63	1,24,554
288	A. A. S. Rao, State Bank Building, Bank Street, Bombay	"	1963-64	2,36,997
289	A. B. Billimoria, C/o M/s. Batli Walde & Karni Share Bazar, Bombay	"	1962-63 1963-64	2,96,509 1,41,575

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<i>Bombay City II—contd.</i>				
290	A. J. Shah, 14 Gaupat Bhavan, Chowpatty Sea Face, Bombay	Indl.	1959-60	1,59,843
291	A. S. Narendra Kumari Basaheb of Rofkot, Narendra Bhavan, Warden Road, Bombay	"	1962-63	1,02,137
292	Ad F. Gazdar C/o M/s. J. S. Gazar & Sons, Share Bazar, Bombay	"	1963-64	1,38,577
293	Adi C. P. Wadia, 70 Forbes Street, Bombay	"	1962-63	1,23,070
294	Adi K. Pitch by legal heirs, Dalal Street, Bombay	"	1963-64	1,14,051
295	Aloo M. Patel, 303 Queens Hotel, Appolo Bunder, Bombay	"	1963-64	1,23,341
296	Anil Nayar. (Miror) C/o M/s Lachmandas Ramgopal & Co, Chandra Chowk, Bombay	"	1963-64	1,31,413
297	M/s. Auto Radio & Equipment, V.P. Road, Bombay	HUF	1963-64	1,10,539
298	B. A. Dubash Through Guardian Adi B. Dabish, 6 Rampart Road, Bombay.	Indl.	1963-64	1,33,468
299	B. A. Shah	"	1963-64	1,03,059
300	B. K. Dubas, 6 Rampart Row, Bombay	"	1963-64	1,54,460
301	B. K. Mehta, C/o M/s. B. Babulal & Co., New Hanuman Lane, Bombay	"	1963-64	1,01,793
302	B. O. Motiv. C/o M/s B. Babulal & Co., New Hanuman Lane, Bombay	"	1963-64	1,01,788
303	B.P. Godrej.	"	1963-64	5,03,107
304	Bhagwandas V. Chandani Daulat near Colaba, P.O. Colaba, Bombay.	"	1963-64	3,71,260
305	Bhogilal Raichand C/o Eyacon Pvt. Ltd., 204 D.N. Road, Bombay.	"	1963-64	1,15,620
306	Bibinchandra Maganlal, 52-54 Nakhoda Street, Bombay.	"	1963-64	1,46,962
307	C.H. Pardiwala.	"	1963-64	1,00,141
308	C. K. Shah 16-18, Abdul Rehman Street, Bombay	"	1962-63 1963-64	1,11,120 1,67,998
309	C. M. Mehta, C/o M/s. Gagret & Co., Tamarind Lane, Bombay	"	1962-63	1,23,303
310	C. P. Wasvanj, 59 Forbes Street, Bombay	"	1963-64	1,05,908
311	C. R. Sharp C/o M/s. Sharp & Tannan, Bank of Baroda Bldg., Bombay	"	1962-63	2,09,349
312	C. W. Lloyds, C/o Ford Rhodes Park & Co., Appolo St., Bombay	"	1963-64	1,38,998
313	Champabai Bhogilal, 7 Forbes St. Bombay	"	1963-64	1,33,318
314	Chandiram Kotumal, N. N. Street, Bombay	"	1962-63	1,09,925
315	Chandrasah K. Thakarsey, 2-B Warden Road, Bombay	"	1963-64	1,23,578
316	Chaturbhuj Godhondas, 185 Pr. Street, Bombay	"	1962-63	3,27,754
317	Chimanlal Mohanlal, 36 Suroff Mansion, Pr. St., Bombay	"	1963-64	1,52,774
318	D. G. Dubash, D. N. Road, Bombay	"	1963-64	1,32,116
319	D. K. Nawroji	"	1963-64	1,64,493
320	D. K. Podar, 333 Kalabadevi Rd., Bombay.	"	1962-63 1963-64	1,23,747 1,06,796
321	D. R. Shroff, 307 Grant Rd., Bombay	"	1963-64	1,04,283
322	Darumal Jamnadas, 314 N. H. Street Bombay	"	1962-63	1,30,937
323	D. S. Dalal, Industrial Assurance Buliding, Churchgate Bombay	"	1962-63	1,18,420
324	Dashrath Lal Ochhowalal C/o M/s Chhavalal & Sons, Krishnarajgally	"	1962-63 1963-64	1,57,370 1,92,422
325	Devji Velji Katira Gaya Bldg., M. B. Road, Bombay	"	1957-58 1962-63	1,13,510 1,28,613
326	Dichery D. Chothia, Mehta House, Appolo St., Bombay	"	1963-64	1,31,232
327	Dinabai K. Dubash, The Mount Nepcan Sea Road, Bombay	"	1962-63 1963-64	1,64,037 1,20,006

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<i>Bombay City II—contd.</i>				
328	Doongarai Jamnadas, Chandre Chowk, M.J.C. Market, Bombay	Indl.	1962-63 1963-64	2,87,143 1,81,261
329	Dwarkanadas Gordhandas C/o M/s. Dwarka Das Gordhandas & Co., M.J.C. Mkt., Bombay	"	1963-64	2,09,960
330	E. T. Kanthwalla, Maskati House, M.A. Road, Bombay	"	1962-63 1963-64	1,09,285 1,08,223
331	F. A. Jasdeanwalla, 82 Bhajipala Street, Bombay	"	1963-64	1,07,684
332	Fazal I. Rahimtoola, Fair View, Ridge Road, Bombay	"	1963-64	1,14,107
333	Fidahussen G. Arsiwalla, 112 Abdul Rehman St., Bombay	"	1962-63	1,14,185
334	G. A. Thakkar, Linyini Chambers, Dalal Street, Bombay	"	1963-64	1,23,047
335	G. D. Podar, 333 Kalabadevi Road, Bombay	"	1962-63 1963-64	1,23,772 1,06,821
336	G. D. Gokhale C/o Bombay Chemicals Pvt. Ltd., 127 M.G. Road, Bombay	"	1964-65	1,06,449
337	G. P. Kapadia, Hamam House, Hamam Street, Bombay	"	1963-64	1,63,440
338	Gopaldas Karsondas C/o M/s. Jagjiwan Pragji, M.J.C. Market, Bombay	"	1963-64	1,07,890
339	Gurudasmal Bodaram 365-67, N. N. Street, Bombay	"	1962-63	1,45,911
340	H. B. Desai, 50-A Valkeswar Rd., Bombay	"	1963-64	1,07,007
341	H. K. Bhavnani, Appolo St., Bombay	"	1963-64	1,02,145
342	H. M. Math as, Vasnudara, Warden Road, Bombay	"	1963-64	1,32,561
343	H. M. Secrvai, High Court, Bombay	"	1963-64	1,46,097
344	H. M. Patel, 22 Kelewadi, Bombay	"	1963-64	1,11,235
345	H. S. Shah, N. N. Street, Bombay	"	1962-63	1,54,833
346	H. Y. Dolwani, C/o M/s. Standard Garage Mody Chambers, Bombay	"	1959-60	1,89,462
347	Haji Osman, 339 Abdul Rehman St., Bombay	"	1962-63	4,26,230
348	Hardasmal Pribhudas, 335 N. N. St., Bombay	"	1962-63	3,91,155
349	Harishchandra Maganlal, 52-54 Nakhoda St., Bombay	"	1963-64	1,46,221
350	Himatlal N. Doshi, C/o M/s. Shanti Lal Hakumatlal, 129 Radha Gali, Swadeshi Market, Bombay	"	1963-64	1,09,149
351	Hiralal Chhaganlal, Share Bazar, Bombay	"	1955-56 1956-57	5,16,202 3,18,052
352	Homi D. Javeri, Meharbad, Warden Road, Bombay-26	"	1963-64	1,05,079
353	Homi F. Mehta, Mehta House, Appolo St., Bombay	"	1963-64	2,49,771
354	J. B. Kanza, High Court, Bombay	"	1962-63	1,93,298
355	J. B. Wadia, Churchgate, V. N. Road, Bombay	"	1961-62	1,70,195
356	Lt. Col. J. D. Kothawalla, Crosevenor House, Peddar Rd., Bombay	"	1962-63 1963-64	1,22,577 1,25,738
357	J.E.E. Season, 3 Fazal Road, Colaba, Bombay	"	1963-64	1,69,778
358	J. K. Seervai, 34/36 Warden Road, Bombay	"	1962-63	1,08,593
359	J. P. Vajifdar, Aurthur Bunder Rd., Bombay	"	1963-64	1,09,393
360	Jal H. Mehta, Mehta House, Appolo St., Bombay	"	1953-54	3,81,469
361	Jal Jamshedji C/o Noble Paints & Varnishes Co., Ltd., Ferguson Road, Bombay	"	1963-64	1,87,792
362	Jamndas Narumal, 314, N. N. St., Bombay	"	1962-63	3,93,195
363	Jataindra Mohan Nayat, C/o M/s. Lachmandas Ramgopal & Co., Chandra Chowk, Bombay	"	1963-64	1,61,375
364	Jayantilal Dayabhai, Chapsey Bldg., Pr. Street, Bombay	HUF	1963-64	1,67,882

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Bombay City II—contd.				
365	Lady Jeena J. Duga, Land side Harkness Road, Bombay	Ind.	1963-64	1,78,676
366	Jehangir P. Patel, 10 V. N. Road, Bombay	"	1962-63	1,63,189
367	K. H. Bhabha, 49, Cuff Parade, Colaba, Bombay	"	1962-63	1,51,174
368	K. M. Mistry, C/o M. Pattonji & Co. P. Ltd., Abdul Rehman St., Bombay	"	1963-64	1,28,185
369	K.T. Diwacha, 24-25 Dalal Street, Bombay	"	1963-64	1,72,191
370	Kalyanji Hansraj C/o M/s. Kalyanji Hansraj M.J.C. Market, Bombay	"	1963-64	1,07,300
371	Smt. Kamala D. Ghia, Appolo St., Bombay	"	1963-64	1,82,573
372	Smt. Kaushalya Nayar, C/o M/s. Lachmandas Ramgopal & Co., Chandra Chowk	"	1963-64	1,80,253
373	Kantilal M. Mehta, C/o M/s. East & West Trading Co., Advani Chambers, Sir P.M. Road, Bombay	"	1963-64	1,25,937
374	Kantilal Nanolal Chandra Chowk, M.J.C. Market, Bombay	"	1963-64	1,02,464
375	Kantilal Nihalchand, 2, Abdul Rehman Street, Bombay	"	1963-64	1,45,205
376	Keshavji Jadhavji, 57, New Barden Lane, Bombay	"	1962-63	1,29,328
377	Keshavlal Mulji, C/o M/s. Ashar & Co., Dadar Gally	"	1963-64	1,35,401
378	Kewalram Possumal, 335, N. N. St., Bombay	"	1963-64	2,35,852
379	Khushaldas J. Mehra, 77, Nagdevi Street, Bombay	"	Do.	1,58,366
380	Kila Bhai M. Dalal, Chowpatty Sea Face, 14 Ganpat Bhavan, Bombay	"	1959-60	2,43,257
381	Kokila R. V. Mehta, 75 Warden Road, Bombay	"	1958-59	1,23,960
382	Kotumal Jhamernmal, N. N. St., Bombay	"	1963-64	1,22,345
383	Krishan Kumar Muganlal, 52-54, Makhoda Street, Bombay	"	1963-64	1,44,575
384	L. H. Athalye, Krishna Nivas, Charni Road, Bombay	"	1962-63	1,25,382
385	Lataben Y. Shah, Ratanakar Bldg., Narayan Dablkai Road, Bombay	"	1963-64	1,33,410
386	Lekhrail Bassarmal, Chandra Chowk M.J.C. Market, Bombay	"	1963-64	1,05,507
387	Lilachand Gulabchand C/o M/s. Krishna Oil Mills, 387, N. St., Bombay	"	1962-63	2,58,269
388	M. Mannal, Gulshan Villa, Warden Road, Bombay	"	1962-63	2,09,098
		"	1963-64	2,32,142
389	M. J. Kasbokar, 5/129, Prokter Road, Bombay	"	1963-64	1,06,943
390	M. K. Palia 189, Nagadevi Street, Bombay	"	1962-63	1,55,121
391	M. P. Land, High Court, Bombay	"	1963-64	1,36,704
392	M. P. Maheshwari, Maheshwari Mansion Nepean Sea Road, Bombay	"	1962-63	2,01,781
393	M. R. Dubash, The Mount, Nepean Sea Road, Bombay	"	1962-63	2,35,769
394	M. S. Kalbag, Dhun Bldg., Lamington Road, Bombay	Indl.	1963-64	1,15,635
395	Madhuri D. Desai, 89 Warden Road, Bombay	"	1962-63	1,29,325
		"	1963-64	1,16,106
396	Mahadeo Singhi Industry House, Churchgate Reclamation, Bombay	"	1962-63	1,59,627
397	Mrs. Maki K. Mistry, 6, Rampart Row, Bombay	"	1963-64	1,34,971
398	Mary C. P. Wadia, The Mount, Little Gibbs Road, Bombay	"	1962-63	1,09,233

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Bombay City II—contd.				
399	Mukund Mathuradas, Mukund Nivas, Laburnum Road, Bombay	Indl.	1963-64	1,26,976
400	N. A. Palkhiwala, High Court, Bombay	"	1963-64	5,00,830
401	N. B. Oza, 98, Pr. Street, Bombay	"	1963-64	1,20,059
402	N. C. Javeri, 17-B, Elphinstone Circle, Bombay	"	1962-63	2,33,719
403	N. M. Currim, Rahim Building, Princess Street, Bombay	"	1963-64	1,18,415
404	N. P. Godrej, 40, Ridge Road, Bombay	"	1963-64	6,30,566
405	N. P. Whaddia, 70, Forbes St., Bombay	"	1962-63	1,25,881
			1963-64	1,22,839
406	N. S. Phatarpherker, State Bank Bldg., Bank Street, Bombay	"	1963-64	1,89,194
407	Nankiram Kotumal, N. N. St., Bombay	"	1962-63	1,21,212
408	Narainbhai C. Patel, N. N. St., Bombay	"	1962-63	1,24,775
409	Natwarlal Ochhavlal, 86, Nagdevi Street, Bombay	"	1962-63	1,05,362
410	Nawajbai N. Gamadia, Gonder House, Warden Road, Bombay	"	1962-63	1,52,192
			1963-64	1,72,134
411	Niranjan Chimanlal, 36, Shroff Mansion, Princess Street, Bombay	"	1963-64	1,25,839
412	P. B. Karanjia, Shangrilla, Carmiacse Road, Bombay	"	1963-64	1,08,443
413	P. D. Podar, 333 Kalabadevi Road, Bombay	"	1962-63	1,23,772
			1963-64	1,06,821
414	P. G. Patel, C/o M/s. Ratilal & Co., 2-B, 2-C, New Bhatwadi, Bombay	"	1962-63	1,15,963
415	P. K. Vasa (by Guardian), E/4, Mafatlal Park, Warden Road, Bombay	"	1962-63	1,15,180
416	P. M. Mistry, C/o M. Pattonji & Co., P. Ltd., Abdul Rehman Street, Bombay	"	1963-64	1,28,761
417	P. M. Patel, 303, Green Hotel, Appolo Bunder, Bombay	Indl.	1963-64	1,23,341
418	P. P. Mistry, 6, Rampart Row, Bombay	"	1962-63	1,41,483
			1963-64	1,26,314
419	P. S. Mistry C/o Shapurji Pallonji Co. Pvt. Ltd., 70, Meadows Street, Bombay	"	1963-64	1,73,132
420	Pessarmal Pribhudas, 335 N. N. Street., Bombay	"	1962-63	2,37,423
421	Piunkin K. Shah, C/o C. Bhogilal & Co., Bazar Gave Street, Bombay	"	1963-64	1,15,481
422	Pratap Bhogilal, 43, Forbes Street, Bombay	HUF	1962-63	1,24,473
423	Prataprai K. Mehta, 77, Nagdevi Street, Bombay	Indl.	1963-64	1,66,997
424	Pravinchandra P. Shah, Gaya Bldg., Bombay	"	1962-63	1,15,997
425	Prem & Sons, Prop. Premlal Dhawan, Bibajan Street, Bombay	"	1962-63	1,02,665
426	Smt. Premibai Mathuradas, 11, Bank Street, Bombay	"	1962-63	1,16,553
427	R. Setlur, State Bank Building, Bank Street, Bombay	"	1963-64	1,76,942
428	R. B. Apte, C/o M/s. Raghunath & Co., Gobind Gali, M.J.C. Market.	"	1963-64	1,00,147
429	R. H. Desai, 50-A, Warden Road, Bombay	"	1962-63	1,19,490
			1963-64	1,31,045
430	R. J. Kolah, High Court, Bombay	"	1963-64	2,72,769
431	R. K. Desai, 50-A, Walkeshwar Rd., Bombay	"	1963-64	1,04,996
432	R. N. Cama, C/o M/s. Enarey & Co., 26 Parsi Bazar, Bombay	"	1963-64	1,03,737
433	R. S. Aggarwal C/o M/s. Ramchandra Santram, Argyle Road, Bombay	"	1963-64	1,33,312
434	Radhakishan Marco, 159-64, Kd. Rd., Bombay	"	1962-63	1,40,187

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Bombay City II—contd.				
435	Rajkumar Menghraj, 331, Kalabadevi Road, Bombay	Indl.	1963-64	1,77,242
436	Ramchand Kotumal, N. N. Street, Bombay	"	1962-63	1,10,376
437	Ramchand Ochhaalal, 86, Nagdevi Street, Bombay	"	1962-63	1,05,109
438	Ramniklal M. Modi, 54, New Barden Lane, Bombay	"	1963-64	1,13,530
439	Ramniklal Amritlal, C/o M/s. Ramnik Lal Dwarka Das, Sancha Gally	"	1963-64	1,08,688
440	Rashid, A. Masketi, Masketi House, M.A. Road, Bombay	"	1963-64	1,05,084
441	Rasiklal Ochavilal, C/o M/s. Chhara Lal & Sons, Krishanaraj Gally.	"	1962-63 1963-64	1,62,905 2,02,092
442	Ravindra Maganlal, 52-54, Makhoda Street, Bombay	"	1963-64	1,46,617
443	Smt. Rhoda Jal Mehta, Mehta House, Appolo Street, Bombay	"	1963-64	1,01,333
444	Rochaldas Bodaram, 365-67, N. N. Street, Bombay	"	1962-63	1,71,700
445	S. D. Podar, 333, Kalabadevi Road, Bombay	"	1962-63 1963-64	1,23,772 1,06,821
446	S. H. Bhedwar, C/o M/s. Metro Motors, Metro House, Hughes Rd., Bombay	"	1962-63	2,12,770
447	S. P. Godrej, 40-B, Ridge Road, Bombay	"	1963-64	5,49,531
448	S. P. Mistry, C/o Shapurji, Pallanji & Co. Pvt. Ltd., 70, Meadows Street, Bombay	"	1963-64	1,97,256
449	S. V. Gupta, Flat No. 10-B, Dadyseth S. Chawpatty, Bombay	"	1963-64	1,38,086
450	S. W. Perieval, C/o M/s. Ford Rhods Parks & Co. Appolo St., Bombay	"	1963-64	1,24,479
451	S. Y. Rege	"	1963-64	1,01,478
452	Salebhai Alibhoj, Narsi Natha St., Bombay	"	1962-63	1,02,630
453	Santram Murlidhar	"	1963-64	1,53,037
454	Sarda Nayar, C/o M/s. Lachmandas Ramgopal & Co., Chandra Chowk, Bombay	"	1963-64	1,65,745
455	Shantilal Balubhai, Shri Ram Mansion Parekh Station, Sandhurst Road, Bombay	"	1963-64	1,71,512
456	Shantilal Hakimchand, C/o M/s. Shanti Lal Hakmatlal, 129, Radha Gally, Sawdeshi Market, Bombay	"	1963-64	1,07,175
457	Shavaksha P. Patel, Patel House, V. N. Road, Bombay	"	1962-63	1,53,301
458	Shersingh Bhandari, Sambhava Chambers, Sir P. M. Road, Bombay	"	1962-63	1,44,790
459	H. H. Sitadevi Gaekwad, Jay Mahal, 65, Nepean Sea Road, Bombay	"	1962-63 1963-64	1,18,482 1,23,745
460	Shim Vhai, Madho Lal, Panchoddar Baronet	"	1959-59	1,72,301
461	Sobhagchand Bodaram, 365-67, N. N. Street, Bombay	"	1962-63	1,71,673
462	Sorabji Patel (Legal Heir) 10, V. N. Road, Bombay	"	1962-63	1,59,239
463	Suleman Kassam Mitha, 27, Kolsa Street, Bombay	"	1962-63 1963-64	1,32,385 1,24,964
464	Surendra Maganlal, 52-54, Makhoda Street, Bombay	"	1963-64	1,46,905
465	V. B. Gandhi, 43, Forbes St., Bombay	"	1963-64	1,03,410
466	V. G. Vaze, Mangaldas Rd., Bombay	"	1963-64	1,20,481
467	V. L. Gokhal (Decd.) by L. Hs., Charni Road, Bombay	"	1959-60	1,65,266

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Bombay City II—contd.				
468	V. N. Shriodker, D-9 Mafat Lal Park Warden Road, Bombay	Indl.	1958-59 1962-63	1,55,722 1,89,124
469	Vithaldas Godandas C/o M/s. Morarji Vandrayan & Co., Krishnachowk, M.J.C. Mkt.	"	1962-63	1,13,557
470	Y. B. Rege, 2, Chawpatty Rd., Bombay	"	1962-63	11,96,511
471	Y. T. Maneklal, c/o T. Maneklal & Co., Washwani Mansion, Dinshaw Vacha Road, Bombay	"	1962-63	2,37,385
Bombay City III.				
472	A. R. Khosla C/o S. P. Engineering Co., Cawasji Patel Street, Bombay	"	1963-64	1,84,318
473	Abdul Majid Ahmedbhai C/o M/s. Ahmedbhai Oomerbhai, 170-B, Grant Road, Bombay	"	1962-63	1,40,847
474	Abdul Sattar Ahmedbhoy C/o M/s. Ahmedbhai Oomer Bhai 170-B Grant Road, Bombay	"	1962-63	1,24,591
475	B. Narayanaswamy, 46 Shyamala behind Don Bosco High School, Ratnaga, Bombay	"	1963-64	1,20,614
476	B. A. Shah, C/o M/s. Calline & Co., 99-C, Tardeo Road, Bombay	"	1962-63	3,19,015
477	B. D. Dubash, C/o D.B.C. & Sons, Darabshaw House, Ballard Estate, Bombay	"	1963-64	1,81,482 1,34,968
478	B. M. Patel as L/H of M. H. Patel C/o M/s. Manilal Patel & Co. 38 S. P. Street, Bombay	"	1962-63	1,02,871
479	B. M. Parekh, M/s. N. M. Parekh & Co., King's Circle, Bombay	"	1962-63	1,08,792
480	B. P. Kapadia, C/o Hindustan Construction Co., Ballard Estate, Bombay	"	1963-64	1,78,584
481	Bhawani Das Binani, Anantwadi Bombay	HUF	1962-63	1,36,941
482	Bhichubai Sevakram, Dhobi Talao	Ind.	1962-63 1963-64	1,66,626 1,35,396
483	Bishamberdas Kapoor C/o M/s. Jankidas & Co. Nanabhai Mansion, Mody St. Bombay.	"	1963-64	1,28,717
484	Bishandas Kapoor, C/o M/s. Jankidas & Co. Nanabhai Mansion, Mody St., Bombay	"	1963-64	3,43,580
485	Byram B. Dubash, C/o D.B.C. & Sons Darabshaw House, Ballard Estate, Bombay	"	1963-64	1,21,154
486	C. C. Shah, C/o S. T. Mehta & Co., 33 Sindhi Line Bombay	"	1962-63	1,07,788
487	C. D. Dubash, C/o D.B.C. & Sons Darabshaw House, Ballard Estate, Bombay	"	1963-64	1,19,299
488	C. K. Parekh C/o M/s. Parekh Bros. Palton Road, Bombay	"	1963-64	1,08,909
489	C. M. Khatau, Laxmi Building, Ballard Estate, Bombay	"	1963-64	1,23,110
490	C. R. Shah C/o M/s. Bentex Sales Corpn., 99-C, Tardeo Rd., Bombay	"	1962-63	1,77,581
491	C. S. Shah, Kothari Mansion Fort, Bombay	"	1962-63	1,89,135
492	C. K. Pithawala Shankar Niwas Shivaji Park Block No. 3 Bombay	"	1962-63	2,35,210
493	Chandrasant Jadavji C/o Raghvji Kanji & Co. 116 New Chinch Bunder Rd., Bombay	"	1962-63	1,15,240
494	Chaturbhui Narsee C/o Golden Tobacco Co. (P), Ltd., Bombay	"	1950-61	1,10,456
495	Chaturbhui Vallabhdas C/o M/s. Vallavdas Tejpal 219 Samuel St., Bombay	"	1960-61	3,58,260

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Bombay city III—contd.

496	D. N. Shah, C/o M/s. Calico Industries 55/57 Champa Gally	Indl.	1963-64	1,19,514
497	Dara S. Dubash, C/o D.B.C. & Sons, Darabshaw House, Bombay	"	1963-64	1,21,358
498	Devprakash Mehra C/o M/s. Dharampal Bros., Haji Iwadi, Bombay	Indl.	1962-63	1,63,358
499	Dharampal M. Gandhi C/o M/s. Gandhi & Sons 232, Samuel Street, Bombay	"	1963-64	1,20,714
500	Dharampal M. Khatau, C/o Western India Trading Co., Hange Bldg., Sprott Road, Ballard Estate, Bombay	"	1960-61	1,27,505
501	Dharampal M. Mehta, C/o Dharmy & Co., Silk House, Hawal Wadi	"	Do.	1,63,358
502	E. I. Surgon, C/o Western India Trading Co. Hange Bldg., Sprott Road, Ballard Estate Bombay	"	Do.	1,12,586
503	E. N. Dastoor, C/o Pioneer Const., Co., 31 Forbes Street, Bombay	"	Do.	1,90,404
504	Esfat Ali Ahmed Ali, 171 Matten Street, Bombay	"	1962-63	1,00,327
505	G. M. Shah C/o M/s. Atul Drug House Dr. A. B. Road, Worli, Bombay	"	1961-62	1,05,351
506	Gokaldas Haridas C/o Damodar Anand Ji, 66, Karwar St., Bombay	"	1962-63	4,92,725
507	Gordhandas Khimji C/o M/s. Laxmidas Shivji & Co., 54, Kaji Syed St., Bombay	"	1962-63	1,49,302
508	Goswami Gogulnathi Maharaj, Bhoiwada	HUT	1956-57 1959-60	2,72,717 2,71,672
509	Haridas Damodar, C/o M/s. Damodar Anandji 66, Karwar St., Bombay	Ind.	1962-63	4,92,725
510	Haron Ebrahim, C/o M/s. A.S.U. Sahigara & Co., 45, Haji Habib Bldg., Janjikar St., Bombay	"	1962-63 1963-64	1,93,463 1,63,825
511	Jadavji Ambaram, C/o M/s. Gujarat Paint Mart, 209, Masjid Bunder Rd., Bombay	"	1962-63 1963-64	1,08,666 1,08,633
512	Jagdish Kapoor, C/o Jankidas & Co., Nanbha Mansion, Mody Street, Bombay	"	1963-64	2,10,258
513	Jagmohandas Madhavji, C/o M/s. Central Dyes & Chemicals 349 Samuel Street, Bombay	"	1960-61	1,49,508
514	Jahangir B. Dubash, C/o D.B.C. & Sons, Darabshaw House, Ballard Estate, Bombay	"	1963-64	1,98,003
515	Jaidev Kapoor, C/o Jankidas & Co., Mansion Mody Street, Bombay	"	1963-64	1,44,078
516	Kassamalli Abdulla Panja, 196 Samuel Street, Bombay	Ind.	1963-64	1,10,028
517	Khemji Tejoo Kaya Vincent Road Bombay	IIUF	1962-63	1,01,311
518	K. C. Amin, M/s. Western India Art. Litho Works, Love Lane, Bombay	Ind.	1963-64	1,01,738
519	K. C. Parekh, M/s. Velji Marka Patel & Co. Son, Bombay	"	1962-63	1,21,809
520	K. J. Khandalwalla 'Silverna' & Warlisco Face Worli, Bombay	"	1963-64	1,06,575
521	L. Ved Prakash, C/o M/s. Prakash Bros., Nanabhai Mansion, Mody Street, Bombay	HUT	1963-64	1,22,001
522	L. R. Aneja, 6 Belasis Rd., Bom	Ind.	1963-64	1,27,366
523	Lalitkumar M. Khatau, C/o Const. House, B.E. Bombay	"	1963-64	2,77,256
524	Lalitkumar L. Khatau	"	1963-64	3,28,910
525	Lalchand Hirachand Guardian of Sh Chakolalchand Minor, Const. House, B.E., Bombay	"	1963-64	1,27,652

1	2	3	4	5
<i>Bombay city III—contd.</i>				
526	Lalechand Hirachand Guardina of Sh. Shah-shank Lal Chand, Const. House B.E. Bombay	Ind.	1963-64	1,22,516
527	Lalji Pragji Ashar, 275 Frero Road, Bombay	"	Do.	1,70,632
528	Lalji Vanmalidas C/o M/s. Vanmalidas Nanji, 1st Bhowada, Bombay	"	Do.	1,25,069
529	Laxmibai Sevakram, C/o M/s. Kishin Chand Chellaram, Gazdar House, Dhobi Talao, Bombay	"	1962-63	1,66,626
		"	1963-64	1,35,396
530	Lady Lily Kikabhai Prechand	"	1962-63	3,51,641
		"	1963-64	2,31,774
531	Lokumil Kishinchand, Dhobitalao	HUF.	1962-63	1,61,107
		"	1963-64	1,32,124
532	M. A. Fazalohoy, Glamisa Villa, West Field Estate, Warden Rd., Bombay	Ind.	1963-64	1,25,302
533	M. G. Bhuri, 6 Bellasis Rd., Bombay	"	Do.	1,91,271
534	M. G. Kotibhaskar, Krishana Kamal Gokhale Road, Bombay	"	Do.	1,54,350
535	M. K. Patel, M/s. Western Indian Art Litho Works, Love Lane, Bombay	"	Do.	1,11,397
536	M. P. Lentin, Byranji Mansion, Homji Street, Bombay	"	Do.	1,16,100
537	Lady Manekji Bhiwandiwalla, Girgaum Road Bombay	"	1963-64	1,18,985
538	Manoranjan Nandlal C/o M/s. Emersey Damodar, 10 Grubenc Rd., Ballard Estate, Bombay	HUF	1963-64	2,51,743
539	Mojibhai Ambaram C/o M/s. Gujarat Paint Mart, 209 Masjid Bunder Rd., Bombay	Ind.	1963-64	1,07,911
540	Mathura Das Hiridas C/o M/s. Damodar Anandji, 65 Karwar St., Bombay	"	1962-63	4,78,149
541	Mohammed Yunus C/o M/s. A. S. U. Sahigara & Co., 45 Haji Habib Building Janjikar St., Bombay	"	1962-63	1,90,055
		"	1963-64	1,21,072
542	Murli Takelram, Dhobitalao, Bombay	"	1962-63	1,56,074
		"	1963-64	1,26,753
543	N.C. Khanna C/o M/s. Devdas Nanak Chand	"	1963-64	1,15,646
544	N. D. Tata, C/o Pioneer Construction Co., 31 Forbes St., Bombay	"	1963-64	1,88,538
545	N. K. Parikh, C/o M/s. Parikh House Palton Rd. Bombay	"	1963-64	1,12,613
546	N. M. Parikh, M/s. N.M. Parekh & Co. King's Circle, Bombay	"	1962-63	1,44,704
547	N. M. Shah, C/o M/s. Atul Drug House, 85 Dr. A. B. Road, Worli Bombay	"	1961-62	1,15,009
		"	1963-64	1,20,025
548	N. N. Sood, C/o M/s. Bombay Finance Co., 7 Homji Street, Bombay	"	1963-64	1,50,814
549	N. R. Shah C/o M/s. Calico 53-57 Champa Culli	"	1962-63	1,41,873
		"	1963-64	1,35,035
550	Neenaben Prataprajan, Water Field Road, Bandal	"	1963-64	1,34,016
551	Naville N. Wadia, Naville House, Ballard Estate, Bombay	"	1962-63	6,72,457
552	P. D. Dubash, C/o M/s. D.B.C. & Sons, Darabshaw, B.R. Bombay	"	1963-64	1,72,679
553	P. P. Khambatta, 10 Club Road, Bombay	"	1963-64	1,48,829
554	P. R. Shah, Vincent Road, Bombay	"	1962-63	1,41,930
555	Purushottam Nandlal, 10 Graham Road, Ballard Estate, Bombay	"	1963-64	3,07,904

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<i>Bombay city III—concl.</i>				
556	R. B. Jankidas & Co., C/o M/s. Jankidas & Co., Nanbhai Mansion, Mody St., Bombay	Indl.	1963-64	1,07,522
557	R. D. Dubash C/o D.B.C. & Sons Darabshaw House, Ballard Estate, Bombay	"	1963-64	1,62,013
558	Ramchand Kesharlal, Shyamwadi Sick House	"	1958-59 1960-61	1,23,626 1,10,927
559	Ramprakash Mehra, C/o Dharman & Co., 31c A-12, Bindwadi	"	1962-63	1,09,490
560	S. D. Lakshminil, 17th Rd., Khar.	"	1962-63	1,27,688
561	S. K. Parekh, C/o M/s. Parekh Palton Rd., Bombay	"	1963-64	1,09,885
562	S. M. Mistry, C/o Western India Art Litho Works, Love Lane, Bombay	"	1963-64	3,45,292
563	S. P. Aga, C/o M/s. Prakash Brother Navbhai Mansion, Mody St., Bombay	"	Do.	1,35,396
564	S. S. Cowlagi, M/s. Sigma Laboratories, Wadala, Bombay	"	1962-63	1,25,551
565	S. S. Khosla, C/o S. P. Engineering Co., Cawasji Patel St., Bombay	"	1963-64	2,57,302
566	Shamji Hansraj, C/o M/s. Dosa Rai Jee & Co. 254-56 Masjid Bunder Road, Bombay	"	1962-63	1,16,253
567	Shamji Hemraj C/o Do.	"	1963-64	1,13,091
568	Shantilal Ishwerlal C/o M/s. Shantilal Ishwar- lal 3rd Bhowada Bombay	"	1963-64	1,26,198
569	Soloman Cohen M/s. Western India Art Litho Works, Love Lane, Bombay	"	1963-64	1,10,856
570	Sunitaben Pratap Rajan, Water Field Road, Bombay	"	1963-64	1,34,016
571	Smt. V. D. Desai, C/o Artabe Ltd., India House, Fort Street, Bombay	"	1962-63	2,09,091
572	V. S. Pawar, C/o M/s. Chadivalli Quarries Janmabhumi Chambers, Fort Street, Bombay	"	1963-64	1,06,540
573	Vedprakash Mehra C/o M/s. Dharam Pal Brothers Hamalwadi, Bombay	"	1962-63	1,12,711
574	Velji Harka Patel, M/s. Velji Harka Patel, & Co., Son, Bombay	"	1962-63	1,26,102
575	Vinod Lalchand, Construction House, Ballard Estate, Bombay	"	1963-64	1,44,284
576	Virbala H. Dixit, "Lesel" G.B. Road, Bombay	"	1962-63	1,10,592
577	W. P. Jones, C/o M/s. Ericson & Richards Nicol Road, Ballard Estate, Bombay	"	1963-64	2,41,980
578	Y. C. Dadbawalla, M/s. Hindustan Products Corpn., Bombay-19.	"	1963-64	1,10,084
579	Zakaria Ahmed C/o M/s. A. S. U. Shaigara & Co., 45 Haji Habib building, Janjibar Street.	"	1962-63 1963-64	2,36,941 1,99,893
<i>Bombay Central</i>				
580	Bhagwandas Ratansi, 16, Appollo St., Bombay	Indl.	1963-64	1,42,636
581	Burgess W. W. C/o Knox Co., Queen's Mansion, Bastion Road, Bombay-I.	"	Do.	1,88,006
582	Dryden L. L. Do.	"	1962-63 1963-64	1,78,362 1,89,766
583	Doshi J. H. C/o Amritlal & Co., Pvt. Ltd.	"	1962-63	1,13,508
584	F. E. Patanwala, C/o M/s. E. S. Patanwala & Co., Abdul Rehman Street, Bombay	"	1956-57 1957-58 1962-63 1963-64	1,97,465 2,11,512 1,10,102 1,43,884

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<i>Bombay Central—contd.</i>				
585	Bai Fatima E. Patanwala, M/s E.S. Patanwala & Co., Abdul Rehman St., Bombay.	Indl.	1957-58	1,06,662
586	Gopikishan Piramal, 60, Sheikh Menon Street, Bombay	"	1963-64	1,06,874
587	H. E. Patanwala, C/o M/s. E.S. Patanwala & Co., Abdul Rehman St., Bombay	"	1956-57 1957-58 1963-64	1,27,128 1,60,371 1,38,006
588	Mansetta A. B., 165 Lohar Chawl, Bombay	"	1962-63 1963-64	1,33,277 1,23,897
589	Mansetta B. K. Do.	"	1962-63 1963-64	1,48,660 1,33,639
590	Mansetta N. B. Do.	"	1962-63 1963-64	1,35,017 1,25,600
591	Mansetta I. B., Do.	"	1962-63 1963-64	1,34,797 1,25,422
592	Mehta Joyotindra Z., Roxy Chambers, New Queens Road, Bombay-4.	"	1963-64	2,40,888
593	Mehta Smt. Shantabai Z. Do.	"	1963-64	1,95,083
594	Mehta Harshadrai K. Do.	"	1963-64	1,88,390
595	Mehta Smt. Kamlabai K. Do.	"	1963-64	1,89,706
596	Mehta Smt. Nadagouri K. Do. (Decd).	"	1963-64	1,68,510
597	Smt. Nanavati S.R., Juhu Road, Vile Parle Bombay	"	1963-64	1,17,802
598	Nanavati S. R. 16 Appollo Street, Bombay.	"	1963-64	1,37,401
599	Nanavati R. M. Do.	"	1963-64	1,51,423
600	Patel Chunilal P., 50 Princess St., Bombay	"	1962-63	1,36,435
601	Ruia Radhakrishana Ramnarain, State Bank Building, Fort, Bombay	"	1962-63 1963-64	1,21,905 1,36,668
602	Ruia Smt. Rajkumari Radhakrishna State Bank Building, Fort, Bombay	Indl.	1962-63 1963-64	1,58,985 1,54,081
603	Ruia Ashokkumar Radhakrishna Do.	"	1962-63 1963-64	1,13,217 1,16,875
604	Ruia Bharatkumar Radhakrishan Do.	"	1962-63 1963-64	1,13,227 1,15,883
605	Ruia Smt. Kamalbai Ramnarain Do.	"	1963-64	2,41,274
606	Ruia Shamsunder M. Do.	"	1963-64	1,69,758
607	Sheth K. M., 60 Mercantile Bank Building, Mahatma Gandhi Road, Bombay	"	1962-63	1,25,752
608	Sheth S. M. Anand Bhuwan, Narsi Natha Street, Bombay-2.	"	1962-63	1,79,652
609	Shah Chimanlal Mohan Lal, 80 Abdul Rehman Street, Bombay	HUF	1947-48	5,08,989
<i>Delhi</i>				
610	Shri Devi Chand, Sahney, 19, Prithvi Raj Road, New Delhi	Ind.	1962-63	3,03,163
611	Shri Durga Chand Kaushik, Deshbhandhu Gupta Road, New Delhi	HUF	1962-63	3,14,730
612	Shri Gurdip Singh 17, Tuglak Road, New Delhi	Indl.	1962-63	2,19,060
613	Sh. Om Parkash C/o M/s. Ram Prakash & Co., (P) Ltd. Delhi	Ind.	1962-63	1,26,113
614	Puran Chand Sawhney 19, Prithvi Raj Road, New Delhi	Ind.	1962-63	1,00,874
615	Late Smt. Ram Piare C/o M/s. K. C. Raj & Co.	Ind.	1962-63	1,20,834
616	M/s R. Haskar, Prop., Pandit Brothers, Ch. Chowk, Delhi.	Ind.	1962-63	1,19,885
617	Sh. Uttam Chand Jain	Ind.	1962-63	1,20,681

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<i>Delhi (Central)</i>				
				Rs.
618	Smt. Chand Devi Bangur, Didwana, Jodhpur.	Indl.	1962-63	1,31,016
619	Shri Harnarayan Bhiwani.	"	Do.	1,11,636
620	Shri R. B. Jodhamal Kuthi, (Deceased), Simla.	"	1960-61	5,96,751
621	Smt. Kam'a Devi Bangur, Didwana, Jodhpur.	"	1963-64	1,10,430
622	L. Bharat Ram, 14, S. Patel Road, New Delhi.	"	1962-63	1,38,751
623	L. Charat Ram 15, Kitchen Road, New Delhi	"	Do.	1,49,469
624	L. Shri Dhar, 22-Curzon Road, New Delhi.	"	Do.	2,24,622
625	Shri Lalit Kumar C/o M/s. Sidhoo Mal & Sons, Chawri Bazar, Delhi.	"	Do.	1,07,370
626	Smt. Raj Kumari Bangur, Didwana, Jodhpur.	"	1963-64	1,21,641
627	Shri Roshan Lal Kuthi, Yamunanagar.	"	1959-60	1,73,724
628	S. Charanjit Singh, C/o Oriental Bldg. & Furnishing Co. (P) Ltd., New Delhi.	"	1962-63	1,32,057
629	S. P. Jaiswal, Karnal.	"	1960-61	1,03,125
630	Shanti Chand Jain, Bullion Exchange, Jodhpur.	"	1955-56	3,15,600
631	Miss S. Moha Charat Ram, 15-S. Sardar Patel Road, New Delhi.	"	1962-63	1,04,431
<i>Rajsthan</i>				
632	Basumal Vadhumal, Jodhpur.	HUF	1963-64	1,15,033
633	H. H. Gajsingh, Jodhpur.	Indl.	1962-63	2,25,950
			1963-64	3,37,401
634	H. H. Hemant Singh, Dabhoi (minor)	"	1963-64	1,12,530
635	Jhabarmal Duggar, Sardarshar.	"	1963-64	1,37,788
636	H. H. Swai Man Singh, Jaipur.	"	1963-64	8,89,884
637	Shivnarain Tanta, Sardarshar.	"	1959-60	1,36,610
638	Shriram Doongarmal Jain, Ramnath Tiwari Ki Gali, Jaipur.	"	1946-47	3,60,238
639	Tejpratap Singh, Sriganganagar.	"	1962-63	1,09,404
			1963-64	1,13,204
640	Tulsiram Mahavir Pd., Bhilwara.	"	1962-63	2,92,109
<i>Gujrat I.</i>				
641	A. A. Merchant, Bhavnagar	"	1961-62	1,69,948
642	Ahmed Ibrahim Sahigara, Dhoraji,	"	1962-63	1,11,200
643	Banubai B. Umrigar	"	Do.	2,49,001
			Do.	1,64,627
644	Chandulal Javiraml, Sihor	HUF	1963-64	1,54,669
645	D. P. Desai Gondal Rd. Rajkot	Indl.	1963-64	1,30,963
646	Dhirajlal Haridas, Arvind House 9, Darabshaw-Road, Bombay-26.	"	1961-62	1,92,419
647	Geera Sarabhai Calico Mills Premises, Ahmedabad	"	1959-60	2,26,268
648	Geeta S. Mayor, Do.	"	1962-63	1,58,938
649	Haridas Ramkji	"	1962-63	1,41,756
650	Harivallabhdas Mulchandlal Darwaja,	HUF	1961-62	1,60,372
651	Ahmedabad Do.	Indl.	1962-63	1,36,293
652	Himatlal Madhavji, C/o M/s. Parmar Mech. Works, Surendranagar	HUF	1963-64	1,40,447
653	Indrajit Chhannanlal Lal, Darwaja, Ahmedabad	"	1962-63	1,80,658
654	I. H. Maharaja Jamshech of (Nuvaagar)	Indl.	1962-63	1,05,701
			1962-63	4,02,351
655	Jayantlal Amritlal	"	1963-64	11,84,447
656	Jayantlal Keshavlal, Sihor	"	1962-63	1,07,429
657	K. S. Prahaladsinhji P. Jadeja, Rajkot	"	1949-50	1,07,288
658	Kamalnayan Chhannanlal, Lal Darwaja Ahmedabad	"	1959-60	1,28,713
659	Kamlini Katau, Calico Mills Ahmedabad.	"	1962-63	1,93,937
660	Karsandas Becharadas, Saraspur, Ahmedabad.	"	1962-63	1,30,576
661	Kishore Navinchandra C/o M/s. N. Mansuldhram & Co. Ltd. Ahmedabad.	HUF	1963-64	1,34,471
662	H. H. Maharaja Shri Krishnakumarsinhji, Gohel of Bhavnagar	Indl.	1962-63	1,31,216
			1963-64	3,65,971

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<i>Gujrat I—concl'd.</i>				Rs.
663	Liladhar Madhavji C/o M/s. Parmar Mechanical Works, Surendranagar	HUF	1962-63	1,80,658
664	M. K. Shivbhadrasinhji K. Gohel Bhanagar	Indl.	1958-59	1,70,572
665	Madhavji Ravji, L. R. Jagmohandas	"	1949-50	1,26,814
			1950-51	1,24,961
			1951-52	1,29,775
666	Menmchan Chamanlal, Lal Darwaja, Ahmedabad.	"	1962-63	1,68,980
667	Mithalal Dahyabhai, Maskati Market, Ahmedabad.	"	1963-64	1,05,260
668	Mridula Sarat hai Calico Mills Premises, Ahmedabad	"	1962-63	2,66,879
669	Mulji bai Madhavji, C/o M/s. Parmar Mech. Works, Surendranagar	HUF	1962-63	1,84,139
670	Nagardas Bechar das, C/o M/s. Nagardas Bechar das, Saraspur, Ahmedabad.	Indl.	1962-63	2,18,131
			1963-64	2,92,774
671	Nareshchandra Jayantilal, C/o M/s. Gujrat Pharm. cutical Works, Jahangirpur, Asarwa, Ahmedabad	"	1963-64	1,02,518
672	Nareshchandra M. C/o M/s. N. Mansukhram & Co. Ltd., Ahmedabad	"	1962-63	1,27,378
673	Navnitlal Sakarlal, Ellisbridge, Ahmedabad.	"	1962-63	2,23,227
674	Navinchandra, Jayantilal, Sihor	"	1963-64	1,25,007
675	Nutan Chamanlal Lal Darwaja, Ahmedabad.	"	1962-63	1,95,331
676	Romanlal Amritlal	"	1963-64	1,02,465
677	Ramji Purshottam, Kedarwar Road, Porbander	"	1950-60	4,13,038
678	Rasiklal N. C/o M/s. N. Mansukhram & Co. Ltd., Ahmedabad.	"	1962-63	1,33,652
679	Ratilal Nohkumchand Do.	"	1962-63	1,11,496
680	Sakarlal Balabhai, Ellisbridge, Ahmedabad.	"	1962-63	1,29,849
681	Sakarlal Balabhai, Ellisbridge, Ahmedabad.	HUF	1962-63	2,33,398
682	Santkumar Jayantilal	Indl.	1963-64	3,02,367
683	Sankerdas Bechar das, C/o M/s. Nagardas Bechar das, Saraspur, Ahmedabad.	"	1962-63	2,18,326
684	Sankerdas Bechar das, C/o M/s. Nagardas Bechar das, Saraspur, Ahmedabad.	HUF	1963-64	2,90,896
685	Shyamsunder Sakarlal, Ellisbridge, Ahmedabad.	Indl.	1962-63	2,80,839
686	Tapulal Chakrabhai, Tankaria, Morvi	"	1962-63	1,07,367
687	Vashupel Balubhai, Shahibad, Ahmedabad.	"	1961-62	1,05,548
688	H. H. Maharani Vijaba of Bhavnagar	"	1957-58	1,12,536
			1958-59	1,19,092
			1963-64	1,08,624
689	Y. S. Virbhendrasinhji K. Gohel Bhavnagar	"	1959-60	1,39,206
690	Virendra Chamanlal, Lal Darwaja, Ahmedabad	"	1962-63	1,85,964
<i>Gujrat II.</i>				
691	Ajaybhai Chimenthai, Pankore Naka, Ahmedabad.	"	1963-64	3,24,527
692	Amballal Himatila, Elliac Bridge, Ahmedabad.	"	1962-63	1,47,054
			1963-64	1,45,487
693	Anandlal H. Sheth, 'Paradise' Station Road, Baroda.	"	1963-64	2,99,311
694	Anilkumar M. Chevli, Begumpura, Chevli Sheri, Surat.	"	Do.	1,14,015
695	Arvind Chandulal Estate of Manilal Shamaldas (deceased) Raipur, Khadyatani Khadhki, Ahmedabad.	"	Do.	1,23,756
696	Arvind Narottam, Pankore Naka, Ahmedabad.	"	Do.	1,59,149
697	Ashokbhai Chimanbhai, Pankore Naka, Ahmedabad.	HUF	Do.	1,46,510
698	Ashokbhai Chimanbhai, Pankore Naka, Ahmedabad.	Indl.	Do.	1,22,659
699	Balkrishana Harivallabhdas, Shahibag, Ahmedabad.	"	Do.	1,57,975

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<i>Gujarat II—contd.</i>				
700	Bhara'kumar M. Dalal, Shantiniketan Ellis Bridge, Ahmedabad.	Indl.	1962-63	1,45,877
701	Chaturbhai Naribhai, Padamala, Tal. Baroda.	"	Do.	1,03,586
702	Chimanbhai Lalbhai, Pankore Naka, Ahmedabad.	"	1963-64	1,62,421
703	Chimanlal Lalbhai, Pankore Naka, Ahmedabad	H. U. F.	Do.	3,25,934
704	Chinubhai Chumanbhai, Pankore Naka, Ahmedabad.	Indl.	Do.	1,06,127
705	Chinubhai Chumanbhai, Pankore Naka, Ahmedabad.	H. U. F.	Do.	1,29,415
706	Dahvabhai M. Manji, 56, Alkapuri, Baroda.	Indl.	1960-61	2,36,704
707	Dashrathlal Chimanlal, Ellis Bridge, Ahmedabad.	"	1962-63	1,29,234
708	Smt. Dhirajben R. Amin, Alembic Colony Baroda.	"	Do.	4,53,862
709	Dipakkumar Navnital, Kothari Pole, Ahmedabad.	"	1963-64	4,54,682
710	Gunvant Mangaldas, Manechowk Ahmedabad.	"	1962-63	1,52,705
711	Haridas Achratlal Kothari Pole, Ahmedabad.	"	1963-64	1,80,595
712	Harivallabhdas Kalidas, Shahulag, Ahmedabad	Indl.	1962-63	1,68,031
713	Hasmukhlal Gandabhai, Lal Darwaja, Gundi Sheri Surat.	H. U. F.	1963-64	1,10,912
714	Jaikishan Harivallabhdas, Shahi Bag, Ahmedabad.	Indl.	1962-63	1,21,357
715	Jayantlal Chimanlal, Ellis Bridge, Ahmedabad	"	1963-64	1,76,531
716	Jayant M. Chevli, Begumpura, Chevli Sheri, Surat.	"	1962-63	1,65,000
717	Jayantlal N. Sheth, Kantikunj Jagabhai Park, Maninagar, Ahmedabad	"	1962-63	1,17,554
718	Ishwerlal Dayaram, Lal Darwaja Bandugara, Naka, Surat.	"	1963-64	1,14,015
719	Kantilal Manilal, Manechowk, Ahmedabad.	"	Do.	1,12,836
720	Kantilal Manilal, Ellis Bridge, Ahmedabad.	"	Do.	2,01,057
721	Kasturbhai Lalbhai, Pankore Naka, Ahmedabad.	H. U. F.	1962-63	2,55,660
722	Do.	Indl.	1963-64	1,43,666
723	Keshavlal Mulchand, New Cloth Market, Ahmedabad.	H. U. F.	Do.	2,41,841
724	M. H. Patwa, Adarsh Society Navrangpura, Ahmedabad	"	Do.	2,29,571
725	Maheshkumar M. Chevli, Begumpura, Chevli Sheri, Surat.	Indl.	1959-60	1,44,617
726	Mangaldas Jesingbhai, Manechowk, Ahmedabad	"	1960-61	1,53,308
727	Manilal Jesingbhai, Do.	"	1961-62	1,58,744
728	Mohan Lal Vallabh Ram Bunkl Sagrampura, Zunda Sheri, Surat.	"	1962-63	1,32,970
729	N. C. Parik, Tulsi Kunj, Ahmedabad.	"	1962-63	1,08,922
730	Nandlal T. Kansar, Billimora	"	1962-63	1,14,015
731	Nanubhai B. Amin, Alembic Colony Baroda.	"	1963-64	1,08,232
732	Narottam Lalbhai, Pankore Naka, Ahmedabad.	H. U. F.	1960-61	1,16,925
733	Narottam Lalbhai, Pankore Naka, Ahmedabad	Indl.	Do.	1,01,905
734	Narubhai Raonubhai Amin, Alembic Colony, Baroda.	"	1963-64	1,46,731
735	Narverlal Gandabhai, Lal Darwaja, Surat	"	1962-63	1,47,218
736	Narverlal Ishwarlal, Do.	"	1961-62	1,14,710
		"	1962-63	1,17,299
		"	1963-64	1,98,503
		"	Do.	1,86,170
		H. U. F.	1963-64	2,16,940
		Indl.	1962-63	1,03,678
		"	1963-64	1,18,102
		"	1963-64	1,22,577
		"	Do.	1,88,714

I	2	3	4	5
<i>Gujarat II—contd.</i>				
737	Natwarlal P. Kinariwalla, 1218, Mukti Maidan, Maninagar, Ahmedabad.	Indl.	1963-64	1,16,805
738	Niranjan Narottam, Pankore Naka, Ahmedabad.	"	Do.	1,79,289
739	Niranjan Narottam Do.	H. U. F.	Do.	2,49,580
740	Niranjan Ramanlal, Kothari Polc, Ahmedabad.	Indl.	1962-63	1,24,084
741	Padmavati (Smt.) Jalkrishana Shahibag, Ahmed bad	"	Do.	2,38,089
			1963-64	1,78,573
742	Popatlal Premchand, Manechowk, Ahmedabad.	"	Do.	1,48,245
743	Pushpawati Kantilal, Manechowk, Ahmedabad.	"	1960-61	1,56,647
			1961-62	1,55,233
744	Rajnikant M. Chevli, Begumpura, Chevli Sheri, Surat.	"	1963-64	2,05,226
745	Ramanbhai B. Amin, Alembic Colony, Baroda	"	1962-63	1,30,061
			1963-64	2,97,072
[746	Ramniklal Dwarkadas, Chandod, Tal. Dabhoi, Dist. Baroda.	"	1958-59	1,19,211
747	Ramkrishna Harivallabhdas, Shahibag, Ahmedabad.	"	1962-63	1,63,296
			1963-64	1,54,112
748	Ratilal Gandabhai, Lal Darwaja, Surat.	"	1963-64	1,23,453
749	Smt. Ruxmani w/d of Bhikhabhai, Nariapada, Petlad.	"	Do.	1,99,253
750	Sambhudal Chhotalal, Lal Darwaja, Surat.	"	Do.	1,12,092
751	Shantilal Mangaldas Manechowk, Ahmedabad	H. U. F.	1959-60	2,17,938
752	Shrenik Kasturbhai, Pankore Naka, Ahmedabad.	Indl.	1963-64	2,89,037
753	Shrenik Kasturbhai Pankore Naka, Ahmedabad	H. U. F.	1963-64	1,54,569
754	Siddharth, Kasturbhai Do.	Indl.	Do.	1,89,425
755	Siddharth Kasturbhai Do.	H. U. F.	Do.	2,38,976
756	Sukhdev T. Kansara, Navsari	Indl.	1961-62	1,05,069
756A	Sukhdev T. Billimora	"	1962-63	1,17,973
			1963-64	1,50,426
757	Summitichandra H. Sheth, 'Paradise' Station Road, Baroda.	"	1963-64	4,32,389
758	Surajram D. Chevli, Begumpura, Chevli Sheri Surat.	"	Do.	2,16,566
759	Subasbhai Vadilal	"	1962-63	2,30,355
			1963-64	2,61,466
760	Vijay Chimanbhai Pankore, Naka, Ahmedabad	"	1963-64	2,24,986
761	Smt. Virmati Ramkrishna, Shahibag, Ahmedabad.	"	1962-63	2,34,936
			1963-64	1,82,280
<i>Kerala.</i>				
762	Annesly Cook, C/o Travancore Teas Estate, Vandiperiyar.	Indl.	1963-64	1,12,512
763	A. R. Ramanathan, Chairman, Travancore Ryons Ltd., Rayonpuram.	"	Do.	1,04,182
764	B. Madhava Baliga, Cannanore.	"	Do.	1,08,139
765	C. V. Sabastain, Partner, M/s Sabastian & Co., Trichur.	"	Do.	1,05,205
766	Dat Pathe, Sarala Nivas, Ernakulam.	"	1962-63	1,04,872
767	E.K. Mohamed Partner, M/s Mohamed & Bros., Timber Merchants, Kottayam.	"	Do.	1,71,206
768	H. H. Gouri Parvathi Bai, Trivandrum.	"	1963-64	1,28,315
769	H. A. Mohamed Haneef, Quilon.	"	1960-61	1,44,004
770	B. Soutar, General Manager, K.D.H.P. Co., Ltd., Mannar.	"	1962-63	1,08,408
			1963-64	1,07,587
771	K. Devayani Amma, Quilon.	"	1963-64	1,32,108
772	K. Gopnathan Nair, Quilon.	"	Do.	1,31,143
773	K. J. Francis, Fashion Fabrics, Trichur.	"	1963-64	1,94,148

1	2	3	4	5
<i>Kerala—contd.</i>				
774	H. H. Lakshmi Bai.	Indl.	1955-56 1961-62 1962-63	1,02,570 1,55,074 1,06,085
775	M. Appukutty, Big Bazar, Calicut.	"	1962-63 1963-64 1963-64	2,30,134 1,47,214 1,99,662
776	M. Chacko Pillai, Contractor, Kolencherry.	"	Do.	2,27,790
777	P. M. Kumaran, Sadho Bheedi, Cannanore.	"	Do.	1,51,536
778	P. M. Paily Pillai, Contractor, Kolencherry.	"	Do.	1,44,009
779	P. M. Santha Kumari, Cannanore.	"	Do.	2,58,409
780	P. G. Walter, Quilon.	"	Do.	2,59,571
781	P. Yesoia, C/o Sathoo Beedi, Cannanore.	"	Do.	1,29,049
782	H. H. Rama Varma, Trivandrum.	"	Do.	2,05,153
783	H. H. Sir, Rama Varma, Maharaja of Travancore, Trivandrum.	"	1954-55 1955-56 1956-57 1957-58 1958-59 1959-60 1960-61	1,99,730 1,65,827 1,95,585 4,02,607 3,41,352 3,28,483
784	Ravindranathan Nair, Quilon.	"	1963-64	2,18,560
785	R. M. Manekji, Crystal Ice Factory, Banarji Road, Ernakulam.	"	Do.	1,20,742
786	R. Ramakrishna Chettiar, M/s V. Benga Swamy Chettiar, Merchants, Calicut.	"	Do.	1,35,727
787	S. Polla Reddiar, Alleppey.	"	Do.	1,16,244
788	U. K. Appu, C/o M/s U.K. Sankunni Timber Merchants, Calicut.	"	1962-63	1,19,797
789	V. Seshagiri Bhat, C/o Vasudeva Bhat, Telli-cherry.	"	1963-64	1,18,506
790	V. Venugopala Varma Raja, Raja of Kollengode	H. U. F.	1962-63	1,02,890
<i>Madhya Pradesh</i>				
791	Anraj Dhanraj, Baghanara	H. U. F.	1962-63	2,46,779
792	Shri Banwarilal P. Potdar, Meghnagar	"	1962-63	1,01,167
793	Shri Davabhai Jaichandbhai Bhandara.	"	1963-64	1,22,473
794	Shri D. P. Birla, Nagda	Indl.	1962-63 1962-64	1,12,331 1,01,007
795	Gangaram Mohanlal & Bros., Indore.	"	1962-63	1,15,211
796	Smt. Indubala Sethi, Ujjain	"	1963-64	1,09,641
797	Kalooram Govindram, Jaora	H. U. F.	1958-59	1,84,766
798	Smt. Kamlabai Sethi, Ujjain	Indl.	1963-64	1,08,834
799	Kanhaiyalal Prahladdas, Indore.	H. U. F.	1962-63	1,16,837
800	Shri R. B. Seth Lal Chand B. Sethi.	Indl.	1960-61	1,01,154
801	Maneklal Khemraj, Baghanara.	H. U. F.	1962-63	1,27,255
802	Moolchand Khemraj, Baghanara.	"	Do.	1,15,541
803	Nemichand Dhanraj, Baghanara.	"	Do.	2,30,728
804	Smt. Pushapadevi Potdar, C/o M. B. Textile Agents 25, Yeshwant Niwas Road, Indore.	Indl.	1962-63	1,07,165
805	Rajilal Manikji, Khandwa	"	Do.	1,78,022
806	Satishchandra, Sanghi 6, Palasia, Indore.	"	1962-63	1,48,305
807	Shradhkumar Sanghi, Indore	"	1963-64	1,08,940
808	Thakur S. Potdar, Meghnagar	"	1962-63	1,03,479
809	V. G. Thakur, Khategaon	"	1962-63	1,55,241
810	Shri Yunus Haji Sattar, C/o M/s. Jusub Gani & Co., Itwari, Nagpur.	"	1963-64	1,10,693
<i>Madras</i>				
811	A. Chelladurai, C/o M/s. Standard Fire Works, Sivakasi.	Indl.	1962-63	2,08,695
812	Smt. A. Indira Devi, Second Main Rd., Gandhi Nagar, Madras.	"	Do.	1,00,047
813	A. Packiriswamy, 80, Govindappa Naicken St., Madras.	"	1963-64	1,11,021

1	2	3	4	5
<i>Madras—contd.</i>				
814	A. Subhaschandra Bose, Railway Feeder Road, Sivakasi.	Indl.	1961-62	1,11,815
			1962-63	1,32,136
815	A. Vairaprakasam, Do.	"	1962-63	1,06,440
816	A. B. Ananthakrishnan, Madras.	"	1963-64	1,00,631
817	A. C. Paul, Tuticorin.	H. U. F.	1962-63	1,19,134
818	A. J. Craig Harvey, Madurai.	Indl.	Do.	2,40,352
819	A. Nizewira Rao, Madras.	"	1963-64	1,03,753
820	A. P. Madhavan, Coimbatore.	"	1962-63	1,14,577
			1963-64	1,59,255
821	A. R. Adaikappa Chettiar, Karaikudi.	"	1961-62	1,04,119
822	A. S. Rajasabhai, Madurai.	"	1963-64	1,03,735
823	Abaichand Vendravan, Coimbatore.	"	Do.	1,00,648
824	Arogyaswami, C/o S.R.V.S. Ltd., Kumbakonam.	"	Do.	1,13,537
825	B. Munappa Gounder, Coimbatore.	"	1958-59	1,07,563
826	B. L. N. Prasad, 223, Arcot Road, Kodambakkam, Madras-26.	"		
827	B. S. Ranga, Mylapore, Madras.	H. U. F.	1962-63	1,08,328
828	C. Adikesavalu Chetty, 96, Broadway, Madras-1.	Indl.	1963-64	1,16,118
829	C. Raghavachari, 290, Linghi Chetty St., Madras-1.	"	Do.	1,00,199
830	C. E. Reddy, 6, Kondi Chetty St., Madras.	"	Do.	1,20,269
831	C. R. Narayana Rao, Chartered Engineer, Karpagambal Nagar, Mylapore, Madras-4.	"	Do.	1,43,860
832	C. R. Ramaswamy, 107, Armenian St., Madras.	"	Do.	2,42,504
833	C. R. Sadasiva Mudaliar, Race Course Road, Coimbatore.	"	Do.	1,29,273
			1961-62	1,25,335
834	C. R. Vijavaratnam, 9/332, Lakshmi Nivas, Avanashi Rd., Coimbatore.	"		
835	D. Ahmed Ali, Madras.	"	1961-62	1,33,894
836	D. Balasundaram, Coimbatore.	"	1963-64	1,06,594
837	D. Padmanavathi, Peelamedu, Coimbatore.	"	Do.	1,35,841
838	Late D. Shanmugha Raja, Karaikudi.	"	Do.	1,08,607
839	Dinroze Estates, 1/7, Mount Rd., Madras-2.	"	1962-63	3,69,124
			1962-63	1,53,307
			1963-64	1,69,521
840	G. Gopala Chettiar, Pollachi.	"	1955-56	1,34,238
			1956-57	1,84,473
841	G. Govindaswamy Naidu, Peelamedu.	"	1963-64	1,96,094
842	G. Kannammal, Coimbatore.	"	1958-59	1,84,260
			1963-64	1,65,175
843	G. Varadaraj, Coimbatore.	"	1963-64	2,08,559
844	G. Venkataswami Naidu, Coimbatore.	"	1958-59	1,48,155
			1963-64	1,83,912
845	G. K. Devarajulu, Coimbatore.	"	1958-59	2,36,660
			1962-63	2,18,222
846	G. V. Doraiswami Naidu, Peelamedu, Coimbatore.	H. U. F.		
847	G. M. Cann & Gamble, C/o A & J Harvey, Madurai.	Indl.	1962-63	1,63,432
848	G. K. Sundaram, C/o M/s. Lakshmi Mills Co. Ltd., Coimbatore.	"	Do.	1,23,188
849	G. R. Damoderan, Peelamedu, Coimbatore.	"	1959-60	1,91,309
850	G. R. Varadarajulu, Peelamedu, Coimbatore.	H. U. F.	1963-64	1,63,527
851	G. T. Krishnaswami Naidu, Coimbatore.	Indl.	Do.	1,72,595
852	Grahadurai, Rly. Feeder Road, Sivakasi.	"	1961-62	1,44,735
853	H. M. Ibrahim, Velacheri Road, Madras.	"	1962-63	4,11,166
854	H. I. Womfer, C/o Perry & Co. Ltd., Madras.	"	1963-64	1,91,046
855	Ida L. Chambers, Madras.	"	1962-63	1,14,503
856	J. Deavin, C/o Binny & Co., 7, Armenian St., Madras.	"	1963-64	1,97,685
			Do.	1,13,440
857	J. V. P. Rao, C/o Addison & Co., Madras.	"	Do.	1,12,575
858	Jammadas H. Asher, 212, G. N. St., Madras-1.	"	Do.	1,05,978

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<i>Madras—contd.</i>				
895	N. Srinivasarajan, C/o Soundararajan Mills Ltd., Dindigul	Indl.	1963-64	1,95,414
896	N. T. Rama Rao, Madras.	"	Do.	1,41,927
897	N. Vinodhan, Soundararajan Mills Ltd., Dindigul,	"	Do.	1,99,159
898	N. C. Rangaswamy Chetty, Madras	"	Do.	1,17,017
899	N. P. S. S. Soundaram, Orient Litho Press, Sivakasi.	H. U. F.	1962-63 1963-64	1,38,435 1,66,179
900	N. R. Srinivasan, 14, Srinivasa Iyengar Road, Alwarpet, Madras-18	Indl.	1963-64	2,44,131
901	O. R. M. M. S. P. S. V. P. Panchanathan Chettiar, Devakottai	"	Do.	1,37,031
902	P. Chaniriah, 4017 A, Mount Rd., Madras	"	1962-63 1963-64	1,23,228 1,03,066
903	Smt. P. Saradha, Coimbatore	"	1963-64	1,76,893
904	P. Srinivasayana, Indian Chambers Bldg., Madras.	"	Do.	1,10,394
905	P. R. Ramasubramania Raja, Rajapalayam.	"	Do.	1,69,615
906	P. R. V. Venkataswamy, 4, Paruthos Road, Madras-2	"	1962-63 1963-64	1,14,302 1,28,028
907	P. S. Gopalakrishnan, 74 A, Kothaval Chavadi St., Sullapet, Madras-15	"	1963-64	1,12,593
908	P. S. M. Molyneux, C/o Matheson Bosenquet Co. Ltd., Coonoor	"	Do.	1,16,995
909	P. V. Mackay, C/o Madura Mills Co. Ltd., New Jail Road, Madurai	"	Do.	1,54,281
910	P. V. Parthasarathy, C/o "Urmudam" Madras-10	Indl.	1962-63	1,5,670
911	Pratap Hansraj, 212, G. N. Street, Madras	H. U. F.	1963-64	1,444,192
912	Purushottam V. Shah, Madras-1	Indl.	Do.	1,09,800
913	Jagadesh Chandran, Coimbatore.	"	Do.	1,03,574
914	R. Venkatachalam, C/o Subbiah Foundry, Coimbatore.	"	Do.	1,10,943
915	R. Venkataswamy Naidu, Coimbatore.	"	Do.	1,02,877
916	R. M. King, C/o Best & Co., 13/15, North Beach Road, Madras.	"	Do.	1,52,117
917	R. S. Sarma Architect, Southern Avenue, Alwarpet, Madras-18.	"	1962-63 1963-64	1,22,600 1,79,085
918	R. V. Kamalam, Peclamedu, Coimbatore.	"	1962-63	2,20,022
919	Rameshchandra K. Sultaria, 98, Mint St., Madras	"	1963-64	1,11,413
920	S. Anantharamakrishnan, 202, Mount Road, Madras.	"	Do.	23,48,628
921	S. Anantharaman Do.	"	Do.	1,61,554
922	S. Balasubramaniam, Madras.	"	Do.	1,14,519
923	S. Devaraj, C/o Soundararaja Mills Ltd., Dindigul	"	Do.	1,15,954
924	S. Kandaswamy, Subbiah Foundry, Coimbatore	"	Do.	1,25,964
925	S. Koothanaimar Partner, M/s S. R. Subramania Pillai, Tirunelveli.	"	Do.	1,11,922
926	Estate of late S. Kumaraswami Pillai, Nagercoil.	"	Do.	1,87,030
927	S. Radhakrishnan, Mettupalayam.	"	1962-63 1963-64	1,13,758 1,03,391
928	S. Rajendran, Mettupalayam.	H. U. F.	1963-64	1,01,725
929	Do.	Indl.	1962-63	1,13,768
930	S. Krishnamurthi, 1/16, Broker Thiruvengada Mudali St., Madras-7.	"	Do.	1,10,465
931	S. Ramakrishnan, C/o Subbiah Foundry, Coimbatore.	"	1963-64	1,11,072
932	S. Sankarasubramaniam, M/s S. S. Alwarappa Pillai & Co., Tirunelveli Town.	"	Do.	1,08,324

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Madras—contd.

933	S. Sankaran, Sarada Motor Service, Dindigul.		1963-64	1,14,684
934	S.V. Ranga Rao, Madras.		1963-64	1,28,804
935	S.A. P. Annamalai, Madras-7.	H.U.F	1962-63	1,69,055
936	S. A. Shanmugasundaram Pillai, Partner, M/s S. S. Alwarappa Pillai & Co., Tirunelveli Town.	Indl.	1963-64	1,60,593
937	S. B. P. K. Satyanarayana Rao Krishnamachari Road, Nungambakkam, Madras-34.	"	Do.	1,03,066
938	S. M. Ibrahim Sait, 96, Mount Road, Madras-2	"	Do.	1,93,008
939	S. S. Lakshmana Pillai, Partner, M/s Nellai Cotton Mill, Tirunelveli.	"	Do.	1,64,226
940	S. S. Subbiah Pillai, 180, South Masi St., Madurai.	H. U. F	Do.	1,54,736
941	S. S. T. Chari, C/o Best & Co., 13/15, North Beach Road, Madras.	Indl.	Do.	1,25,257
942	S. V. Madhvan C/o Bengaram Nilgiris Plant tation Co., Coonoor.	"	Do.	1,04,418
443	Suresh Gokuldas, Coimbatore.	H. U. F	1953-54 1954-55 1955-56 1957-58	1,52,420 2,00,510 4,42,643 1,77,698
944	T. Abdul Wahid, 19, Vepery High Road, Madras-3.	Indl.	1963-64	2,03,417
945	T. Manickavasagam Chettiar, Thirupparan- kundram Road, Madurai.	"	Do.	1,63,893
946	T. Mann ckavasagam Chettiar, Thirupparen- kundram Road, Madurai.	H.U.F.	Do.	1,56,951
947	T. Sundaram Chettiar, Thirupparankundram Road, Madurai.	Indl.	Do.	1,46,524
948	Do.	H. U. F	Do.	1,28,969
949	T. G. Kodandaraman, Velachery Road, Madras-42.	Indl.	1963-64	1,53,748
950	Mrs. T. H. Sethna, "Sunita" Race Course Road, Coimbatore.	"	1962-63 1963-64 1962-63	2,33,168 1,77,396 1,44,551
951	T. M. M. Sadasiva Nadar, Virudhunagar.	"	1963-64	1,63,739
952	T. S. Krishna, C/o T.V. S. Sons (P) Ltd., West Veli St., Madurai.	"	Do.	1,48,732
953	T. S. Rajan, C/o T. V. S. Sons (P) Ltd., West Veli St., Madurai.	"	Do.	1,71,121
954	T. S. Santhanam, 37, Mount Road, Madras	"	Do.	
955	T.S. Srinivasan, Madurai	Indl.	1963-64	2,07,336
956	T.V. Veerappa Chettiar, Dhall Mundy, Trichy	"	1962-63	1,29,222
957	Tricumscc Hansraj, G.N. Street, Madras-1	HUF	1963-64	1,48,276
958	U.N. Baliga, Madras	Indl.	1962-63	1,58,500
959	Dr. U. Vasudeva Rao, 323, Thambu Chetty St., Madras.	"	1963-64	1,07,790
960	V.C. Johar, Wellington	"	1962-63	1,12,620
961	V.G. Pannerdas, Madras	"	Do.	1,04,028
962	V. Radhakrishnan, Peelamedu	"	Do.	1,27,087
963	V. Subramaniam, Tirupur	"	1960-61	1,09,152
964	V. Thiagarajan, 453, Poonamallee High Road, Madras	"	1963-64	1,16,484
965	V. Veeraraghavan, Mettupalayam	H.U.F.	1962-63	1,04,228
966	V. Vidyasagar, Udumalpet	Indl.	Do.	1,07,129
967	V.K. Thiruvengkatachari, 132, Lloyds Road, Madras	"	1963-64	1,76,966
968	V.V.D. Brahmanandan, C/o V.V. Dhanushkoti Nadar & Co., Virudhunagar	"	1962-63	1,06,188
969	V.V.D. Rajendran	"	Do.	1,06,347
970	Vadivel P. Mehta, 7, Godown St., Madras	"	1963-64	1,25,282
971	W. Pattinson, Madras-2	"	1964-65	1,07,532

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<i>Madras—contd.</i>				
972	W.A. Watts, C/o India Pistons Ltd., Madras-11	Indl.	1961-62 1962-63 1963-64 1963-64 1963-64 Do.	1,58,865 1,00,430 1,80,196 1,27,789 1,62,237 3,42,275
973	T.S. Srinivasan, Madras	"	1963-64	1,27,789
974	A. Venkataramana Setty	"	1963-64	1,62,237
975	A. Mudalianda Mudaliar, North, Arcot	"	Do.	3,42,275
976	A. Ramaswamy Mudaliar, Poonamallee High Road, Madras	"	Do.	1,75,555
977	A. Subramanian, 10, Sydenhams Road, Madras	"	Do.	1,08,589
978	B. Nagi, Reddy, Madras	"	1962-63	2,46,647
979	B.B. Dodi, C/o Gordon Woodroffe & Co., Private Ltd., Madras	"	1963-64	1,19,641
980	B. Seshamma, Madras-26	"	1962-63 1963-64	1,49,528 1,52,599
981	Late G.S. Srinivasa Iyer, No. 10, Sydenhams Road, Madras	"	1962-63	1,37,868
982	Hajee Abdul Azeez Sahib, 30 Ramanuja Iyer St., Madras-21	"	Do.	1,49,068
983	I.A. Patel, Gandhinagar, Bangalore	"	Do.	1,16,704
984	Jaggannath Lamba, Coimbatore	"	1963-64	1,05,818
985	Jammudass Dwardkadas, Madras	"	Do.	1,05,355
986	K. Sippy, Coimbatore	"	1960-61	3,51,839
987	Kola Venkatramarajulu Chetty and Sons, Madras	H.U.F.	1963-64	1,25,523
988	M. Kasuriranga Setty	Indl.	Do.	1,72,842
989	M.K. Nambiar, Harrington Road, Madras	"	Do.	1,68,968
990	M.K. Panduranga Setty, Partner, M/s. Krishan Flour Mills, Bangalore	"	Do.	1,38,710
991	M.K. Ramchandran Do.	"	Do.	1,31,164
992	M.S. Vishwanathan, Madras	"	Do.	1,00,971
993	N.T. Rama Rao, Madras	"	Do.	1,41,927
994	P. Abudulkarim Sahib 17, Kumarappa Chetty St., Madras	"	1962-63	1,16,796
995	R. Ganesan, Madras	"	1961-62	1,66,177
996	R.R. Srinivasamurthy, Davangere	"	1963-64	1,44,838
997	Rajagopal Naidu Prop: Sri Lakshmi Saraswathi Motor Service, Gudiyatham	"	Do.	1,83,142
998	Ratnakumari Kumbatam, 21, China Bazar, Madras	"	1962-63	1,02,315
999	S.K. Sundaremier, Madras	"	Do.	1,15,270
1000	S.M. Patel, 5, Godown St., Madras	"	Do.	1,21,951
1001	S.P. Ramiah Nadar, Madras	"	1959-60	1,38,275
1002	S.V. Kudva, Managing Director, Canara Work shop Ltd., Mangalore	"	1963-64	1,30,731
1003	Sashikant N. Bhat, Madras	"	Do.	1,30,731
1004	T.S. Shanmugha, Madras	"	1962-63	1,10,896
1005	T.S. Srinivasa Iyer	"	1959-60 1960-61 1962-63 1963-64	1,01,130 1,14,137 1,06,661 1,27,789
1006	V. Guruswamy Naidu, Madras-29	"	Do.	1,28,531
1007	V. Venugopal Reddi, Madras-26	"	Do.	1,24,588
1008	Vittala Acharya, Madras	"	Do.	1,15,497
1009	W.A. Rahim, Salem	"	Do.	1,08,712
<i>Mysore</i>				
1010	B. Manjunatha Pai, Mangalore	"	1963-64	2,50,549
1011	B. Ganapathi Pai, Mangalore	"	Do.	1,68,097
1012	B. Govinda Rao, Partner, Mangalore Ganesh Beedi Works, Mysore	"	Do.	2,10,531

1	2	3	4	5
<i>Mysore—contd.</i>				
1013	B. Madhav Shenoi, Partners, Mangalore Ganesh Beedi Works, Mysore	Indl.	1963-64	7,09,214
1014	B. Raghuram Prabhu, Partner, Do.	"	Do.	7,10,125
1015	Smt. B. N. Pinto Pandeshwa, Mangalore	"	1962-63	1,35,430
1016	D. Madhava M. Pai, Mangalore	"	1963-64	1,60,601
1017	Fred Webbs, Bangalore	"	Do.	1,24,766
1018	G. Mahadevappa, Davanagere	HUF	Do.	1,29,253
1019	G. Siddalingappa, Davanagere	"	Do.	1,01,841
1020	G. A. Acharya, 15th Cross, Malleswaram, Bangalore	Ind.	Do.	1,04,357
1021	G. I. Bagewadi, Nipani	"	Do.	1,13,363
1022	G. V. R. Frend, Kadur Club, Chackmagalur	"	Do.	1,20,747
1023	Javanisilal Gokuldas, Mangalore	"	Do.	1,13,657
1024	Jodhaja Premchand, Davangere	"	Do.	1,26,677
1025	H. H. Sri Jayachamaraja Wadhyar, Maharaja of Mysore	"	1962-63	2,56,580
			1963-64	4,15,403
1026	K. Gururajachar, K.G. Road, Bangalore	"	Do.	1,01,184
1027	K. Venkataswamy 'Hill View', Arsikere	"	Do.	1,20,117
1028	K. C. Desai, C/o M/s. Alankar, K.G. Road, Bangalore	"	Do.	1,18,746
1029	K. N. Anjanappa, Mysore	HUF	1962-63	1,67,658
			1963-64	1,55,219
1030	K. N. Guruswamy, Excise Contractor, Bangalore	Ind.	Do.	2,61,629
1031	K. T. Narasimhaswamy, C/o M/s. K. T. Kadirappa & Bros. 39, Lalbagh Road, Bangalore	H. U. F	Do.	1,21,986
1032	Dr. K. W. Tank, Director, HAL, Bangalore	Ind.	Do.	2,68,345
1033	L. Mutal Huber, German Technician, H.A.L. Bangalore	"	Do.	1,70,718
1034	M. Anand Rao Partner, Mangalore Ganesh Beedi Works, Mysore	"	Do.	2,47,374
1035	M. Damodar Pai, Mangalore	"	Do.	1,63,046
1036	M. G. Anantha Pai, Mangalore	H. U. F	Do.	1,51,858
1037	M. Janardhana Rao, Partner, Mangalore Ganesh Beedi Works, Mysore	Indl.	Do.	3,97,782
1038	M. Rajagopal Pai, Mangalore	"	Do.	1,51,322
1039	M. Krishna Navak, Mangalore	"	1962-63	1,02,206
1040	Smt. M. Pushpalatha, Partner, Mangalore Ganesh Beedi Works, Mysore	"	1963-64	3,98,610
1041	M. S. Krishnaswamy, Bangalore	"	Do.	1,03,938
1042	M. Vinod Rao, Partner, Mangalore Ganesh Beedi Works, Mysore	"	Do.	2,33,336
1043	Smt. Malavi Ramkrishna Rao, Bangalore	"	1962-63	1,08,196
			1963-64	1,01,367
1044	Manel Srinivas Nayak, Mangalore	H. U. F	1962-63	1,07,819
			1963-64	1,02,181
1045	Moola Ramesh, Arsikere	Ind.	Do.	1,02,019
1046	P. Abdul Khader, Bangalore	"	Do.	1,38,582
1047	R. Giridhar C/o Ramanarayan Morari & Sons, Diwansurappa Lane, Bangalore	"	Do.	1,24,962
1048	R. Radcliffe, O'oor Estate, Saklespur	"	Do.	1,06,670
1049	R. G. Nagaonakar, Nipani	H. U. F	Do.	1,24,763
1050	R. I. Kiroloskar, Malleswaram, Bangalore	Ind.	Do.	3,22,852
1051	R. I. Kiroloskar, Hanjar, Chitradurga	"	Do.	2,32,837
1052	H. H. Rajkuverba Maharani of Gondal, B'lore	"	Do.	2,45,963
1053	S. G. Bagawadi, Nipani	"	Do.	1,16,328
1054	S. M. Ramkrishna Rao, Bangalore	"	Do.	2,25,259
1055	S. R. Shah, Nipani, Belgaum	"	Do.	1,44,584
1056	S. V. Rangaswamy, Rangaswamy & Co., N. R. Road, Bangalore	"	Do.	1,35,222
1057	Smt. Rani Sarala Devi, Administrator to late Gen. Bijay SSJB Rana of Nepal, Paradise Valley, Tumkur Road, Bangalore	"	Do.	1,01,812

1	2	3	4	5
<i>Mysore</i> —contd.				
1058	Sowcar T. Thimmappa, J. M. Palace Road, Mysore.	H. U. F	1963-64	2,29,901
1059	H. II. Sri Kanta Datta, Barasi mharaja Wadiar Trust, Place, Mysore.	Ind.	Do.	1,48,819
1060	T. Gopal Bhandary, Sudarshan Tile Works, Bolar, Mangalore.	"	Do.	1,04,597
1061	T. P. Dawar, Belgaum.	Ind.	1962-63	1,14,957
1062	T. R. Srinivas Iyengar, Chickpet, Bangalore.	H. U. F	1963-64	1,01,293
1063	U. Narayana Malliya, Mangalore.	"	Do.	1,24,496
1064	V. G. Bagawadi, Nipani	Ind.	Do.	1,13,814
1065	V. N. Sankar C/o Standard Brick & Tile Co., Yelahanka, Bangalore.	"	1962-63	1,20,795
1066	Smt. V. T. Kamalabai, Bangalore.	"	1963-64	1,02,418
1067	V. T. Velu, Bangalore.	"	Do.	1,16,904
1068	V. T. Velu & Sons, Bangalore.	H. U. F	Do.	1,00,747
1069	Y. Moideen Kunhi, Mangalore.	Ind.	Do.	1,25,276
1070	Y. V. Rangaiah, Prop. States Picture House, K. G. Road, Bangalore.	"	Do.	2,31,691
<i>Poona</i>				
1071	Bastiram Narayandas Sinnar, Dist. Nasik.	Ind.	1956-57	3,35,201
1072	Bhagwandas Parashram, Budhwar Peth, Poona	"	1963-64	1,03,308
1073	G. G. Patel, Chanda.	"	Do.	1,00,969
1074	H. H. The Chhatrapati Maharaja of Kolhapur, Kolhapur.	"	1962-63	3,91,978
1075	D. H. Malu, Sangli.	"	1959-60	1,42,394
1076	H. M. Waghire, 105 Bhavani Peth, Poona.	"	1963-64	5,30,753
1077	Kishandas Parshram, Budhwar Peth, Poona.	"	Do.	1,11,780
1078	L. N. Somwansi, Poona.	"	Do.	3,70,720
1079	Malaji Laxman Sahukar, Godchiroli.	H. U. F	1962-63	1,26,971
1080	N. B. Parulekar, 595, Badhwar Peth, Poona	Ind.	1963-64	1,04,259
1081	N. W. Gurjar, Kirloskarwadi.	"	Do.	3,26,769
1082	Narsingdas Shankarlal, Sinnar, Dist. Nasik.	"	1956-57	1,68,932
1083	P. L. Kirloskar, C/o M/s. Pneumatic Co., Hadapsar, Poona-13.	"	1963-64	1,16,757
1084	Pralhad Parshram, Budhwar Peth, Poona.	"	Do.	1,12,606
1085	R. K. Sanghavi, Poona.	"	Do.	1,00,506
1086	Ramchandra Parashram, Budhwar Peth, Poona	"	Do.	1,11,571
1087	Ramnath Shankarlal, Sinnar, Dist. Nasik.	"	1956-57	1,67,903
1088	S. R. Thakar, 377, Vithal Peth, Poona.	"	1963-64	1,40,711
1089	S. V. Kirloskar, Kirloskarwai, Sangal.	"	1962-63	1,16,675
			1963-64	2,52,400
1090	V.N. Somvansi, Poona.	"	Do.	3,72,864
1091	V. S. Vaidya, C/o Swastik Rubber Products, Kirkec, Poona-3.	"	Do.	1,26,218
<i>Punjab</i>				
1092	Amrit Lal C/o M/s. Aishi Ram Batra, Srinagar.	Ind.	1963-64	1,33,012
1093	Anand Prakash C/o M/s. Gokal Chand Rattan Chand Amritsar.	"	Do.	1,18,544
1094	R. B. Badridass, Jullunder.	"	Do.	1,00,742
1095	D. D. Puri, Managing Director, Yamunanagar.	"	Do.	1,72,823
1096	Dharam Chand C/o M/s. Aishi Ram Batra, Srinagar.	"	Do.	1,33,012
1097	Girdhari Lal C/o M/s. Kishan Chand & Co., Jammu.	H. U. F	1962-63	1,63,349
1098	Bawa Gurbax Singh C/o Bombay Motor Trading Co., Kapurthala.	Ind.	1963-64	3,57,093
1099	H. R. Modi, Managing Director C/o Patiala Flour Mills, Patiala	"	Do.	1,32,900
1100	Hardyal Singh Bubber, C/o M/s. Hira Singh Hardyal Singh, Amritsar.	H. U. F	1959-60	3,03,706

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<i>Punjab—con d.</i>				
1101	Jagdish Chand, C/o M/s. Walaiti Ram Jaishi Ram, Amritsar.	H. U. F	1963-64	1,11,915
1102	Harparsad, R. B. Advocate, Chandigarh	Ind.	Do.	1,73,236
1103	Jai Gopal Mehara C/o Walaiti Ram Jaishi Ram, Amritsar.	"	1962-63	1,11,854
1104	Bawa Jaswant Singh C/o Bombay Motor Trading Co., Kapurthala.	"	1963-64	1,41,424
1105	Joginder Lal C/o M/s. Kishan Chand & HUF Co., Jammu.	"	Do.	3,57,853
1106	Joginder Lal Mehra C/o M/s. Walaiti Ram Jaishi Ram, Amritsar.	H. U. F	1962-63	1,22,365
1107	M/s. Jowinda Mal Ram Dass, Bazar Kalan, Jullundur.	H. U. F	1963-64	1,08,193
1108	Jugal Kishore Menra C/o Walaiti Ram Jaishi Ram, Amritsar	H. U. F	1959-60	1,77,758
1109	H.H. Dr. Ka an Singh, Governor J&K State, Srinagar.	H. U. F	1963-64	1,06,306
1110	Krishan Mohan C/o M/s. Amritsar Transport Co., (P) Ltd. Naya Bazar, New Delhi.	Ind.	1962-63	1,91,906
1111	Smt. Leela Wati Bhall, Yamunanagar	"	1963-64	2,09,058
1112	Shri Madan Chand Kapoor C/o M/s. G. M. Worsted & Spinning Mills, Amritsar.	"	1959-60	1,05,361
1113	Mohinder Pal Raja of Kutlehr, Chandigarh.	Do.	Do.	1,07,120
1114	Moti Sagar Kapoor C/o G. M. Worsted and Spg. Mills, Amritsar.	H. U. F	1962-63	1,11,683
1115	H. H. Maharaja Partap Singh of Nabha.	Ind.	1963-64	2,19,434
1116	Smt. Raj Rani C/o 6, Tylor Road, Amritsar.	"	1962-63	1,34,074
1117	Shri Ram Lal Ubertoi, United Commercial, Nakodar Road, Jullundur.	"	1963-64	1,35,467
1118	Ramesh Chander C/o Kishan Chand & Co., Jammu.	"	1962-63	1,01,470
1119	Ram Saran Dass C/o M/s. Ganesh Dass Devi Lal, Ratala Dist, Gurdasspur.	"	1963-64	1,13,998
1120	Rishi Ram Aggarwal C/o New India Embroidery Mills (1946) Ltd., Cheharta.	"	Do.	3,66,832
1121	Lt. S. B. S. Raghbir Singh, Raja Sansi, Amritsar	"	1955-56	1,01,304
1122	S. M. Sikri, Advocate, High Court Chandigarh (Now Judge Supreme Court)	"	1962-63	1,26,047
1123	Smt. Santosh Kumari, 6, Tylor Rd., Amritsar	"	Do.	1,40,306
1124	Shri Sham Lal Dosaj C/o M/s. Karam Chand Thappar & Co. Pvt. Ltd, Amritsar.	"	1963-64	1,40,355
1125	Shomer Singh C/o Jamal Singh Prem Singh, Katra Ahluwalia, Amritsar.	"	1959-60	1,72,936
1126	Shri Sohan Lal C/o M/s. Avon Cycle (P) Ltd. Ludhiana.	"	1963-64	1,16,654
1127	Surinder Singh Bawa C/o Bombay Motor Trading Co., Kapurthala.	"	Do.	1,04,695
1128	M/s. Tanusukh Rai Ram Nath Prop. Shri Nand Lal Ganeriwala, Sirsa.	"	1960-61	1,00,425
1129	Vinay Kumar C/o M/s. Kishan Chand & Co. Jammu.	"	1963-64	1,07,881
			Do.	1,10,007
			1963-64	3,57,294
			Do.	1,44,089
			1962-63	1,20,543
<i>Uttar Pradesh-1</i>				
1130	Atma Prakash Gupta, Civil Lines, Kanpur.	In l.	Do.	1,00,722
1131	Ajaya Pat Singhania, Kamla Tower, Kanpur.	"	1963-64	1,79,030
1132	Beny Pd. Tandon Rani Mandi, Allahabad.	H. U. F	1962-63	1,32,947
1133	Beni Pd. Tandon Rani Mandi, Allahabad.	Indl.	1963-64	1,34,451
			Do.	1,34,404

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<i>Uttar Pradesh I—contd.</i>				
1134	Dilip Singh Majithia, Sardar Nagar, Gorakhpur.	Indl.	1963-64	1,15,967
1135	Gurnihal Singh Majithia, Do.	"	Do.	1,21,574
1136	M/s. Gulab Rai Govind Pd. Chowk Lucknow.	H. U. F	Do.	1,10,596
1137	H. H. Scott, C/o Kanpur Woollen Mills Co. Ltd. Kanpur.	Indl.	Do.	1,78,152
1138	H. K. Srivastava, "Kailash" Nawanganj Road, Kanpur.	"	Do.	1,43,845
1139	H. S. Scott, C/o Kanpur Woollen Mills Co. Ltd. Kanpur.	"	1962-63	1,36,441
1140	Harihar Pd. Naik Kundera Gorakhpur.	H. U. F	1963-64	1,24,287
1141	Hari Shanker Singhania Kamla Tower, Kanpur	Indl.	Do.	1,11,298
1142	Ishwar Chandra Gupta, C/o Kailash Motors, Kanpur.	"	Do.	1,07,635
1143	Smt. Jamuna Devi, C/o Laxmi Sugar Oil Mills, Hardoi.	"	Do.	1,05,665
1144	Jagdish Swarup Advocate, Allahabad.	"	Do.	1,29,186
1145	K. L. Misra, Advocate General, U. P., Allahabad	"	1962-63	1,68,244
			1963-64	1,34,433
1146	M. R. Sherwani, Smith Rd., Allahabad.	"	1962-63	1,34,411
1147	M. A. Barkat, Purwa Hiraman, Kanpur.	"	1957-58	1,34,518
			1958-59	1,19,323
			1959-60	1,28,493
			1962-63	1,00,796
1148	P. D. Singhania, Kamla Tower, Kanpur.	"	1963-64	1,61,233
1149	P. L. Tandan, C/o M/s. P. L. Tandan & Co., The Mall, Kanpur.	"	Do.	1,12,694
1150	Lady R. W. MacRobert, Civil Lines, Kanpur.	"	1962-63	2,60,581
			1963-64	1,09,053
1151	Surendra Singh Majithia, Sardar Nagar, Gorakhpur.	Indl.	1963-64	2,00,864
1152	Sohan Lal Singhania, Kamla Tower, Kanpur.	"	Do.	1,43,471
1153	Capt. V. R. Mohan, C/o Dyer Meakins Brew- eries Ltd., Lucknow.	"	Do.	1,32,543
1154	Vijaya Pat Singhania, Kamala Tower, Kanpur.	H. U. F	Do.	1,68,537
<i>Uttar Pradesh II</i>				
1155	Anand Prakash Goel.	Indl.	1962-63	1,41,640
1156	Darashan Lal, 19, Tilak Rd., Dehradun.	"	1963-64	1,16,309
1157	M/s. Golabraj Govind Prasad,	H. U. F	Do.	1,10,596
1158	M/s. Govind Lal Mani Lal, Auroha Gate, Moradabad.	Indl.	Do.	1,25,269
1159	G. W. M. Whittle, Sitapur.	"	Do.	1,55,512
1160	S. C. Gupta, Gandhi Rd. Dehradun.	"	1962-63	1,66,643
			1963-64	1,27,994
1161	H. Thomsan, Sitapur.	"	Do.	1,98,187
1162	J. W. Gupta, Gandhi Rd., Dehradun.	"	Do.	1,36,355
1163	M/s J. A. Thalmessenger, C/o Plywood Pro- ducts, Sitapur.	"	Do.	1,12,191
1164	M/s Kantilal Mani Lal, Auroha Gate, Morada- bad.	"	Do.	1,39,015
1165	M/s Laxmandas Natha Lal, Do.	"	Do.	1,02,872
1166	M. Misal, Gandhi Rd., Dehradun.	"	Do.	2,31,606
1167	Om Prakash, C/o R. S. Madhoram & Sons, r-Rajpur Road, Dehradun.	"	Do.	1,44,019
1168	P. N. Ghai, Kwality Restaurant, Dehradun.	"	Do.	1,19,567
1169	Pratap Narain Agarwal, Rawatpara, Agra.	H. U. F	Do.	1,85,061
1170	Swarup Kishan Khodesia, Bareilly.	Indl.	Do.	1,35,177
1171	Ramesh Keshav, Bareilly.	"	Do.	1,16,338
1172	Santosh Panjwani, C/o M/s. Blachand, Dayaldas, Hardwar.	"	Do.	1,01,835
1173	Shiv Narain Goel, r-Rajpur Rd., Dehradun.	"	1962-63	1,02,073

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<i>West Bengal I</i>				
1174	A.C. Mitra, 1902, Ballygunj Circular Road, Calcutta.	Indl.	1962-63	1,01,362
1175	A.H. Billmoria, C/O Billmoria Brothers, Kharagpur.	"	1963-64	1,65,101
1176	Ajit Kumar Dutta, 67, Southern Avenue, Calcutta	"	Do.	1,20,160
1177	A.K. Das, 5 Kusthia Road, Calcutta.	"	Do.	1,77,131
1178	Amitava Pal Chowdhry, P-17, Mission Row Extension, Calcutta.	"	Do.	1,16,830
1179	A.R.P. Racmay, C/O M/S Tractors India Ltd., Garden reach, 1, Taratala Road, Calcutta-24	"	Do.	1,07,176
1180	Sir Asoka Roy, 3, Upper Wood St., Calcutta.	"	Do.	1,32,150
1181	Mr. B.F.R. Mallovs, C/O M/S Shaw Wallace & Co. Ltd., 405, Bankshall Street, Calcutta.	"	Do.	1,11,106
1182	B.P. Geonka, 145 Muktaram Babu St., Calcutta.	"	Do.	1,71,866
1183	B.P. Khaitan, C/O M/S Khaitan & Co. 1-B, Old Post Office Street, Calcutta	"	Do.	1,43,757
1184	B.P. Roy, C/O M/S Orr Dignam & Co., 29, Netaji Subash Road, Calcutta	"	Do.	1,43,517
1185	B.P. Goenka, 145, Muktaram Babu St., Calcutta	"	1962-63	1,00,047
1186	Banamali Das, 18/3, Ballugunj Circular Road, Calcutta.	"	1963-64	1,32,549
1187	C.A. Pitts, C/O Imperial Chemical Industries Co. of India Ltd., 24, Chowringhee, Calcutta-16.	"	1962-63	1,91,174
1188	C.I.M. Arnold, C/O M/S Shaw Wallace & Co. Ltd., 4/5, Bankshall Street, Calcutta	"	Do. 1963-64	1,61,722 1,80,059
1189	C.M.A. Bathurat, C/O M/S Shaw Wallace & Co. Ltd., 4/5 Bankshall Street, Calcutta.	"	1963-64	1,75,171
1190	C.N. Kirkus, C/O Imperial Tobacco Co. of India Ltd., 37, Chowringhee, Calcutta	"	1962-63 1963-64 1964-65	1,14,824 1,19,051 1,21,428
1191	D.A. Houghton, C/O M/S Shaw Wallace & Co. Ltd., 4/5, Bankshall Street, Calcutta	"	1963-64	1,46,520
1192	D. J. Standwick, Shawshing, Metteli, Jalpaiguri	"	Do.	1,03,796
1193	D. K. Basu, C/O M/S Dignam & Co., 29, Netaji Subhas Road, Calcutta.	"	1962-63	1,37,376]
1194	David Paton, C/O British Overseas Airways Corp., 41, Chowringhee Road, Calcutta	"	1963-64	1,57,435
1195	E.S. Shevokshaw, C/O M/S India Cable Co., 9, Hare St., Calcutta-1.	"	Do.	1,75,957
1196	Eric Hayward, Kannagar, Hooghly	"	Do.	1,07,897
1197	Eric Jessop, C/O Gestetner Duplicators (P) Ltd., 9A, Esplanade East, Calcutta-1.	"	1962-63 1963-64	1,03,024 1,04,393
1198	F.A. Collectt, C/O Imperial Tobacco Co. of India Ltd., 37, Chowringhee, Calcutta-16.	"	Do.	1,84,964
1199	F.A. Dashani, 6, Bentinck St., Calcutta	"	Do.	1,07,373
1200	F.A. Renwick, C/O M/S Tribeni Tissues Pvt. Ltd., 24-B, Park St., Calcutta-16	"	1964-65	1,20,200
1201	G. Basu, C/O M/S G. Basu & Co., 6, Hastings Street, Calcutta	"	1963-64	1,17,915
1202	Dr. G.W. Springs, 13, Theatre Road, Calcutta	"	1962-63	1,07,609
1203	Govawdahal Mehata, 70, Vivekananda Road, Calcutta.	"	1963-64	1,04,093

1	2	3	4	5
<i>West Bengal I—contd.</i>				
1204	H.A. Fowler, C/O M/S Fowler & Co., 12, Government Place, East, Calcutta	Indl.	1963-64	1,54,573
1205	H.C. Bhattacharya, 73, Netaji Subash Road, Calcutta	"	1962-63	1,30,791
1206	Mr. H.C. Reove, C/O Imperial Tobacco Co. of India Ltd., 37, Chowringhee, Calcutta-16	"	1963-64 1963-64	1,27,538 1,26,100
1207	H.J. Longhey, C/O Gresham & Craven India Pvt. Ltd., 22, Cobra Road, Calcutta-14.	"	Do.	1,93,323
1208	H.J. Silve Stone, C/O M/S Orr, Dignam & Co., 29, Netaji Subash Road, Calcutta	"	Do.	2,45,092
1209	Hari Priya Pal, 6/1, Russa Road Calcutta.	"	Do.	4,22,852
1210	I.P. Geonka, 145, Muktaram Babu St. Cal.	"	1961-62 1962-63	1,02,813 1,61,159
1211	Indra Singh, 7, Wallesley Place, Calcutta	"	1963-64	1,04,333
1212	J.P. Geonka, 145, Muktaram Babu Street, Calcutta.	"	1962-63	1,22,687
1213	J.P. Gupta, C/O Soorajmal Nagar Mal, 8, Dalhousie Square East, Calcutta-16.	"	Do.	1,12,502
1214	Estate of J.R. Cohen, 6, Mangoe Lane, Calcutta.	"	1963-64	1,98,548
1215	J.S. Gregory, C/O M/S Talbet & Co., Tower House, Chowringhee Sqr., Calcutta	"	Do.	1,19,920
1216	H.H. Maharaja Sir Jaggadipendra Marayan Bhup of Bahadur of Cooch Behar.	"	Do.	1,28,990
1217	Jugmohan Prasad, Geonka, 145, Muktaram Babu Street, Calcutta	"	1962-63	1,72,813
1218	K.B. Bose, Receiver in Suit No. 53 of 1944, C/O Shri S.K. Ghosh, 10, Old Post Office Street, Calcutta.	"	1963-64	1,30,505
1219	K. Khaitan, C/O M/S Khaitan & Co., 1B, Old Post Office Street, Calcutta	"	Do.	1,18,426
1220	K.P. Goenka, 145, Muktaram Babu St., Calcutta	"	1962-63	2,30,985
1221	Official Trustee West Bengal on behalf of the Trust of Maharajdhiraj Sri Kameshwar Singh of Bahadur of Durbhanga for the benefit of Maharani Rameswar Lata Saheba (Annuity income)	"	1963-64	1,44,000
1222	Leena Mukherjee, 6, Lower Circular Road, Calcutta	"	Do.	1,52,181
1223	M.C. Hall, C/O M/S Burmah Shell, Hong Kong House, 31, Dalhousie Square, Calcutta	"	Do. 1964-65	1,23,668 1,13,869
1224	M.L. Khaitan, C/O M/S Bata Shoe Co. (P) Ltd., Theatre Road, Calcutta-16.	"	1963-64	1,15,920
1225	N. C. Chatterjee, P-514, Raja Basant Roy Road, Calcutta-29	"	1962-63	1,14,122
1226	N.P. Roy Bahupara, Jalpaiguri	"	Do.	1,00,849
1227	P.D. Gupta, C/O Imperial Tobacco Co. of India Ltd., 37, Chowringhee Calcutta-16.	"	Do.	1,04,816
1228	P.G. Liversedge, C/O Murthine Buru Co. Ltd., 12 Mission Row, Calcutta-1.	"	Do.	
1229	P.K. Roy Chowdhury, C/O M/S Orr, Dignam & Co., 29, Netaji Subash Road, Calcutta.	"	Do.	1,21,604
1230	P. Sengupta, C/O M/S Orr, Dignam & Co., 29, Netaji Subash Road, Calcutta.	"	Do.	1,30,990
1231	R.C. Crow, 14, India Exchange, Calcutta.	"	Do.	1,53,341
1232	R.C. Dev, High Court at Calcutta	"	1962-63	1,03,567
1233	R. Meyers, 67, Park Street, Calcutta	"	Do.	1,63,112
1234	Dr. Radhabinod Pal, 229, Netaji Subash Ch. Bose Road, Calcutta-17.	"	1963-64	1,04,353
1235	Maharani Rajalaxmi Kumari Devi Nilbag, Balarampur, P.O. Vendia, U.P.	"	Do.	1,35,992

1	2	3	4	5
<i>West Bengal I—doncd.</i>				
1236	Ramprasad Geonka, 145, Mukhtaram Babu Street, Calcutta	Indl.	1962-63	1,36,216
1237	Sr. S. C. M. Chowdhury, P-15, Bentinck St. Calcutta	"	Do.	1,18,740
1238	S.K. Ghosh, C/O M/S Fowler & Co. Govt. Place East, Calcutta	"	1963-64	1,26,850
1239	S.M. Basu, C/O C.C. Basu, 9, Old Post Office Street, Calcutta	"	1961-62	1,27,777
1240	S.M. Bose, 22/1, Ballygunge Circular Road, Calcutta	"	1962-63 1963-64	3,39,402 3,39,402
1241	S.M. Smith, C/O M/S Shaw Wallace & Co., 4/5, Bankshall St., Calcutta	"	1961-62 1962-63	2,16,722 2,29,833
1242	S.R. Banerjee, 7, Walliesly Place, Calcutta	"	Do.	1,73,442
1243	S.R. Banerjee, Prop., of M/S S.K. Sawdau & Co.	"	1962-63 1963-64	1,55,489 1,73,292
1244	S.R. Meyer, 67, Park St., Calcutta	"	Do.	2,09,484
1245	Sachindra N. Chowdhury, 10, Old Post Office Street, Calcutta	"	Do.	3,37,970
1246	Sankardas Banerjee, 51/1, Syed Amir Ali Avenue, Calcutta	"	1962-63	1,62,174
1247	Sreelal Mehata, 70 Vivekananda Road, Calcutta	"	1963-64	1,07,237
1248	Subimal Chandra Roy, 34, Rowland Road, Calcutta	"	1962-63 1963-64	1,19,927 1,24,233
1249	T.C. Hornby, C/O M/S Dignam & Co. 29, Netaji Subash Road, Calcutta	"	Do.	2,51,681
1250	T.C. May, C/O General Elect. Co. of India Ltd., 5, Chitaranjan Avenue, Calcutta-13	"	1962-63 1963-64	1,22,850 1,21,749
1251	V.E. Stuart, C/O M/S Burmah Shell (Oil) Co. (Pipelines) Ltd., 8/5, Alipore Road, Calcutta	"	Do.	1,23,553
1252	W. Morrice, C/O Guest KEEN Williams Ltd., 41, Chowringhee Road, Calcutta-16.	"	1962-63 1963-64	1,52,584 1,66,853
1253	W.K. Foster, Imperial Tobacco Company of India Ltd., 37, Chowringhee, Calcutta-16	"	1964-65	1,08,940

West Bengal II

1254	A. Padia, 1, India Exchange Place, Calcutta-			
1255	A.B. Cattanaeh C/o Smith Stani Street, Calcutta	"	1962-63 1961-62 1962-63 1964-65	1,34,156 1,00,274 1,06,204 1,05,039
1256	A.D. Ogilvie C/o Andrew Yule & Co., Calcutta.	"	1963-64	1,25,643
1257	A.I. Murison, C/o James Finlay & Co., Calcutta	"	Do.	1,19,474
1258	A.K. Sen C/o Indian Oxygen, Calcutta	"	1962-63	1,01,510
1259	A.M.S. Fergie, 5, Lyons Range, Calcutta	"	1963-64	2,50,892
1260	A.V. Birla, 15 India Exchange Place, Calcutta	"	Do.	1,65,136
1261	Anil Kr. Basu, 41 Chowringhee Road, Calcutta	"	1959-60 1960-61	1,67,100 1,73,750
1262	Ashoka Pratap Singh, 4, Raja Santosh Road, Calcutta	"	1963-64	1,27,183

I	2	3	4	5
<i>West Bengal II—contd.</i>				
1263	Ashroff Mowjee, 46, Ezra St., Calcutta	Iodl.	1962-63	1,17,066
1264	B.K. Birla, 15, India Exchange Place, Calcutta	"	Do.	1,23,652
			1963-64	2,42,290
1265	B.S. Bagga, 22, Canning St., Calcutta	"	1959-60	1,59,717
1266	Hon'ble Lady Benthol, Chartered Bank Building, Netaji Subash Road, Calcutta-1	"	1963-64	3,51,045
1267	Babulal Newar, 7, Pamkumar Rakshit Lane, Calcutta-7.	"	1959-60	1,16,355
1268	C. Valdetare, C/o S.A.E. (I) P. Ltd. Calcutta	"	Do.	1,97,062
1269	C.A. Buxton, c/o Smith Stani Street, Calcutta.	"	1962-63	1,07,794
1270	C.E. Cargin, c/o Jessop & Co. Calcutta	"	Do.	1,09,628
1271	Chhotey Lal Kanoria, 57, Burtolla Street, Calcutta	"	Do.	1,08,488
1272	D. Massu, c/o Balmer Lawrie & Co.	"	1963-64	1,21,554
1273	D. Osbourn, c/o Mackintosh Burn & Co.	"	Do.	1,33,996
1274	D.J. Patterson, 4, Lyons Range, Calcutta-1.	"	Do.	2,14,284
1275	D.P. Mukherjee, B.B. Ghosh Rd., Post Office & Distt. Burdwan	"	Do.	1,04,392
1276	D.S. Mazda, 35, Chowringhee Road, Calcutta	"	1959-60	1,28,457
			1960-61	1,19,847
			1961-62	2,32,624
			1962-63	1,59,942
1277	Mrs. D.W. Buller, c/o M/S Standard Trust Co., (P) Ltd., Chartered Bank Building, Calcutta	"	1963-64	3,16,211
1278	David Mitchell, 4, Lyons Range, Calcutta-1	"	Do.	2,52,110
1279	Smt. Diljit Kaur c/o M/S U.S. Atwal Co., Asansol.	"	1960-61	1,52,963
1280	E.C.J. Gleward, 4 Lyons Range, Calcutta-1.	"	1963-64	1,50,038
1281	F.E. Gumpet, c/o Francis Klein & Co., Calcutta	"	1962-63	1,33,239
			1963-64	1,12,186
1282	F.F. Marfredine, c/o S.A.E. (I) Private Ltd., Calcutta	"	1959-60	1,66,710
1283	F.M. Hill, B-4, Gillander House, Calcutta-1	"	1963-64	1,31,396
1284	F.S. Mitchel, c/o Bird & Co., Calcutta	"	1960-61	1,70,861
			1961-62	1,37,062
1285	Mrs. G. Christensen c/o M/S Orr. Dignam & Co., 29 Netaji Subash Road, Calcutta-1.	"	1959-60	2,79,182
1286	G.D. Birla, 15, India Exchange Place, Calcutta	"	1963-64	1,83,776
1287	G.D. Butchart c/o Thomas Duff, Calcutta	"	Do.	1,47,089
1288	Gayatri Devi Jaipuria, 4/1, Queens Park, Calcutta	"	1959-60	1,31,019
1289	Ghanshyamdas Kejriwal, 13 Lowdon Street, Calcutta	"	Do.	1,50,022
1290	H. Mackay Tallack, c/o Macneill Berry (I) Co., Calcutta	"	1963-64	1,76,927
1291	Mr. H.W.T. Hain, c/o Bisathewaite & Co., Calcutta	"	Do.	1,00,534
1292	Mrs. Ila Pal Chowdhry, 64, Lake Road., Calcutta	H.U.F.	1962-63	1,32,699
1293	J. Mclean c/o Mackintosh Burn., Calcutta	Indl.	Do.	1,37,276
1294	J.C. Bajaj, 76, Lower Circular Road, Calcutta.	"	1959-60	5,34,368
1295	J.C. Laing, 4, Lyons Range, Calcutta	"	1963-64	2,45,913

1	2	3	4	5
<i>West Bengal II—cont'd.</i>				
1296	J.K. Birla, 15, India Exchange Place, Calcutta.	Indl.	1959-60 1963-64	3,72,018 3,34,497
1297	Late J.L. Pierce, c/o Dalhousie Holding Administrators	"	1961-62	1,21,115
1298	J.M. Anderson Scott, c/o Bird & Co., Calcutta	"	1962-63 1963-64 1964-65	1,84,587 1,87,638 2,07,154
1299	J.S.F. Gibbs, 4, Lyons Range, Calcutta	"	1963-64	2,71,784
1300	J.T. Rapley, 14, Netaji Subash Road, Calcutta	"	1963-64	1,45,465
1301	J.W. Easson, c/o Gillanders Arbuthnot, Calcutta	"	1963-64 1964-65	1,79,030 2,17,520
1302	Jadupati Biswas, 23, Lal Bazar St., Calcutta	"	1955-56	1,15,992
1303	K.J.H. Hartley, B-4, Gillander House, Calcutta	"	1963-64	1,54,875
1304	K.J. Nicholson, 4, Fairlie Place	"	1962-63	1,88,615
1305	K.J. Scott c/o Britannia Biscuits & Co.	"	1959-60	1,81,001
1306	K.P. Gorsia, 24, Strand Road, Calcutta	"	1963-64	1,01,828
1307	Khatu Maoji Snothia, 14, N.S. Rd., Calcutta	"	1960-61	2,93,735
1308	Karsendas Narsi Maneck, 8, Lyons Range, Calcutta	"	1962-63	1,29,276
1309	Khan Bahadur S.F. Mazda, 35, Chowringhee Road, Calcutta	"	1959-60 1962-63 1963-64	1,70,522 1,58,019 1,43,975
1310	Kisori Bala Das, 76, B.S.N. Banerjee Road	"	1963-64	1,31,645
1311	L.V. Malkani & Ors., 83, Theatre Road, Calcutta	H.U.F.	1962-63	1,06,392
1312	Md. Ismail, 225, Lower Circular Road, Calcutta	Indl.	1962-63	1,35,949
1313	M.M. Motiwalla, c/o M/s. Universal Trading Company, 71, Canning St., Calcutta.	"	1959-60	1,35,601
1314	M.M. Loyalka, 1, India Exchange Place, Calcutta-I	"	1962-63	1,26,792
1315	M. M. Thapar, c/o M/s. K.C. Thapar & Co., Calcutta	"	1962-63	2,19,255
1316	M. P. Centhol, Chartered Bank Building, Netaji Subash Road, Calcutta	"	1963-64	2,90,247
1317	Murari Ch. Law, 63, Radhabazar Street, Calcutta	"	1961-62 1962-63	2,73,612 2,73,599
1318	N.C. Lance, c/o Duncan Bros., Calcutta	"	1963-64	1,14,257
1319	Natturam Poddar, 135, Canning St., Calcutta	"	1962-63	1,00,994
1320	Onkarmal Kaniaya Lal, 18, N. S. Rd., Calcutta	H.U.F.	1959-60	1,03,829
1321	Maharajkumar P. C. Yuthok, 55/2, Canning Street, Calcutta	Indl.	1962-63 1963-64	1,38,582 1,82,647
1322	P. Neogi, 4, Lyons Range, Calcutta-I	"	1962-63 1963-64 1964-65	1,26,113 1,16,092 1,15,625
1323	P. H. Sykas, c/o Tribeni Tissues Pvt. Ltd., Calcutta	"		
1324	P.K. Das Gupta, c/o M/s. Irmeco Pvt. Limited, 44/2, Diamond Harbour Road, Calcutta-27	"	1961-62	1,51,798
1325	P. S. Joshi, 33, Canning St., Calcutta	"	1963-64	1,17,045
1326	Parbatty Charan Law, 63, Radha Bazar Street, Calcutta	"	1963-64	1,49,619
1327	Philip Davis, 18, Strand Road, Calcutta	"	1962-63	1,15,517
1328	R.N. Sen, B-4, Gillander House, Calcutta-I.	"	1963-64	1,38,020
1329	R.R. Iyer, 49, Jatindas Road, Calcutta	"	1961-62 1962-63 1963-64	1,65,771 1,20,867 1,19,546

I	2	3	4	5
<i>West Bengal II—concl'd.</i>				
1330	Rani Lakhi Devi, 11, Theatre Road., Calcutta	Indl.	1943—44	3,50,000
1331	S.K. Bucharia, L/R of Late Jagannath Bucharia, c/o Amrit Press, Ramganj	"	1958-59	1,22,208
1332	S.K. Ganguly, 4, Lyons Range, Calcutta	"	1963-64	1,18,210
1333	S.K. Mullick, 1, Sunny Park, Calcutta	"	1963-64	1,80,530
1334	S. N. Ghosh, 25, Swallow Lane, Calcutta	"	1963-64	1,05,257
1335	Mrs. Sabitri Pratap Singh, 4, Raja Santosh Road, Calcutta	"	1963-64	1,62,300
1336	Satish Ch. Law, 63, Radhabazar Street, Calcutta	"	1961-62 1962-63	1,46,163 1,74,952
1337	Md. Serajuddin, P-16, Bentink Street, Calcutta	"	1959-60	2,81,175
1338	Dr. Satya Charan Law, 63, Radha Bazar Street, Calcutta-I.	"	1961-62	1,67,698
1339	Shantilal C. Mehta, Administrator to the Estate of Late S.S.J.B. Rana of Nepal	"	1959-60	4,39,264
1340	Hon'ble Simon Macky, 2, Fairlie Place, Calcutta	"	1959-60 1962-63	2,57,466 1,36,602
1341	Smt. Snehlata Maheswari, 3/1, Raja Santosh Road, Calcutta	"	1962-63	1,58,307
1342	Sunity Debi Jaipuria, 4/1, Queens Park, Calcutta	"	1959-60	1,34,340
1343	Sushila Devi Birla, 3/1, Raja Santosh Road, Calcutta	"	1962-63	1,43,307
1344	Smt. Sushila Jain, 9, Alipore Park, Calcutta.	"	1962-63	1,27,827
1345	Mrs. T. Fogth, c/o M/s Qrr. Dignam & Co., 29, Netaji Subash Road, Calcutta	"	1959-60	2,78,100
1346	Tarachand Poddar, 135, Canning St., Calcutta	"	1961-62 1962-63	1,08,301 1,59,322
1347	W.G. Easson, c/o Bird & Company, Calcutta	"	1964-65	1,01,890
1348	Yusuf Mauji, 46, Ezra Street, Calcutta	"	1962-63	1,17,066
<i>West Bengal III.</i>				
1349	Mr. Ab. B. Kingsley, 11, R.N. Mukherjee Road, Calcutta	"	1963-64	2,00,032
1350	Mr. A.C. Gladstone Gillander House, Calcutta	"	Do.	2,85,829
1351	Mr. A.P. Benthall, Chartered Bank Builds., Calcutta	"	Do.	1,07,148
1352	Mr. A.P. Trever, c/o M/s. Sinclair & Co., 5, Commercial Building, Calcutta	"	Do.	1,50,239
1353	Amarchand Sureka, 19, Sikdar Para St., Calcutta.	"	1961-62 1962-63	1,45,500 1,01,000
1354	Belaram Roy, 133A, Southern Ave., Calcutta	"	1962-63	3,67,600
1355	Balaluddin Mia, Dhulian, Murshidabad	"	1959-60	1,78,302
1356	Mr. D.N. Kapoor, 6, Lyons Range, Calcutta	"	1963-64	1,22,002
1357	Sri Dhanraj Deokinandam, 165, C.R. Avenue, Calcutta	H.U.F.	1963-64	1,81,827
1358	Dibakar Dutta, 27, Ramlal Mukherjee Lane, Howrah	Indl.	1963-64	1,77,527
1359	Estate of Ganga Dutta Murarka, 5, Raja Rajkissen St. Calcutta	"	1959-60	1,71,971
1360	Gour Hari Das, 135, N.S. Rd., Calcutta	"	1962-63	1,18,571
1361	Gouri Prasad Goenka, 9, Brabourne Road, Calcutta	"	1962-63	1,71,915
1362	Mr. J.L. Esplan, 6, Lyons Range, Calcutta	"	1963-64	1,64,963
1363	Mr. J. R. Hollander, c/o J. Thomas & Co. (P) Ltd., 1, R.N. Mukherjee Road, Calcutta	"	1963-64	2,33,605
1364	Mr. K. A. Evers, c/o J. Thomas & Co. Pvt. Ltd., 11, R.N. Mukherjee Road	"	1963-64	1,47,319
1365	Sri K.C. Dugar, 189, Muktarma, Babu St., Calcutta	"	1962-63	1,08,832

1	2	3	4	5
<i>West Bengal III—contd.</i>				
1366	K.L.S. Mehta, 18, Armenian St., Calcutta	Indl.	1962-63	1,00,649
1367	Kalicharan Bhagat, 11, Shib Thakur Lane, Calcutta	HUF	1960-61	2,91,044
1368	Keshri Chani Deygar, 8, India Exchange Place, Calcutta	Ind.	1963-64	1,00,213
1369	M.P. Raighoria, 123, Grey St., Calcutta	HUF	1959-60	2,51,047
1370	Munnalla Tejriwalla, 96, Dimond Harbour Road, Calcutta	Indl.	1954-55	1,17,526
1371	Nandkishore Kapoor, c/o Ramlal Shibsayah, 69/1/1, Khengrapatty, Calcutta	"	1962-63	1,27,784
1372	Nawab Bahadur of Murshidabad, The Palace, Murshidabad	"	1963-64	4,63,380
1373	Om Prakash Kapoor, c/o Ramlal Shibashaya, 91/1/1, Khangrapatty Street, Calcutta	"	1962-63	1,27,784
1374	P. V. Madhavani, 14, Noormal Lohia Lane, Calcutta	"	1959-60	2,12,009
1375	Panchkori Das, 135, N.S. Road, Calcutta	"	1962-63	1,19,103
1376	R.A.V. Premdergast, c/o M/s Sinclair & Co., 5, Commercial Bldg., Calcutta	"	1963-64	2,17,065
1377	R.G. Edwards, 6, Lyons Range, Calcutta	"	1963-64	1,07,658
1378	Rajaram Jaipuria, c/o M/s Anandram Gajadhar, 33, N.S. Road, Calcutta	"	1963-64	1,36,877
1379	Ramdoeji Poddar, 135, G.T. Road (South), Howrah	"	1962-63	1,31,154
1380	Ramprakash Kapur, c/o Ramlal Shibashai, 69/1/1 Khengrapatty, Calcutta	"	1962-63	1,27,784
1381	Rukmini Devi Benani, 43, Strand Road, Calcutta	"	1961-62	1,33,822
1382	S.D. Gladstone, Gillander House, Calcutta	"	1963-64	1,48,507
1383	S.N. Ghosh, 61, Maharshi Devendra Road, Calcutta	"	1962-63	1,52,026
1384	Sardarilal Kapoor, c/o Ramlal Subshai, 19/1/1, Khengrapatty St., Calcutta	"	1962-63	1,27,784
1385	Sakandaril Kapoor, 26, Rajakatra, Calcutta	"	1962-63	1,52,076
1386	Shiv Shaya Kapoor, 69/1, Khengrapatty Street, Calcutta	"	1962-63	1,74,562
1387	M/s Surendra Nath Sarkar & Ors., 69, Bellaghata Main Road, Calcutta	HUF	1959-60	1,13,194
1388	T.S. Gladstone, Gillander House, Calcutta	Indl.	1963-64	2,06,753
1389	Trambatlal Sukhalal, 8, Cossipore Road, Calcutta	"	1959-60	1,82,523
<i>Calcutta Central</i>				
1390	Smt. Gini Devi, 34, New Road, Alipur, Calcutta	Ind.	1963-64	2,30,562
1391	Inder Mohan Thaper, 25, Brabourne Road, Calcutta	"	1963-64	1,63,782
1392	J. N. Bhan, Nicco House, Calcutta	"	1963-64	1,13,836
1393	Lali Ratansey Bhatia, 165, Lower Chitpur Road, Calcutta	"	1963-64	1,12,503
1394	Mohini Devi Thaper, 25, Brabourne Road, Calcutta	"	1963-64	1,68,724

Names of all firms, association of persons and Companies assessed on an income of over Rs. 10 Lakhs in the financial year 1963-64.

Sl. No.	Name and address of the assessee	Status	Assessment year	Income assessed under I.T. Act, 1961
1	2	3	4	5
<i>Andhra Pradesh</i>				
1	Andhra Pradesh State Road Transport Corporation, Hyderabad	A.O.P.	1958-59 1959-60	18,65,626 45,46,687

I	2	3	4	5
<i>Andhra Pradesh—contd.</i>				
2	Andhra Sugars Ltd., Tanuku, West Godavari Dist.	Company	1963-64	17,68,677
3	H ₂ derabad I aminated Products Ltd., Secun- derabad	"	1962-63	16,73,719
4	Rayalaseema Mills Ltd., Adoni, Kurnool Dis- trict	"	1963-64	10,68,091
5	Singareni Collieries Ltd., Hyderabad	"	1958-59	25,03,177
			1959-60	52,00,581
6	Vazir Sultan Tobacco Co. Ltd., Hyderabad	"	1962-63	95,28,993
<i>Assam</i>				
7	A.R.T. Co. Ltd., Margherita	"	1962-63	27,34,393
8	Doom Dooma tear Co. Ltd., James Warren Co. Ltd., 31, Chowringhee Road, Calcutta-1	"	1963-64	14,21,791
— <i>Bihar & Orissa</i>				
9	Ashoka Marketing Ltd., 18-A, Brabourne Road, Calcutta	"	1959-60	43,43,704
10	Indian Copper Corpn. Ltd., Chatsila	"	1960-61	146,76,128
11	Kalinga Tubes Ltd., Co., Choudhvar	"	1963-64	46,36,004
12	Orissa Road Transport Co. Ltd., Berhampur (Ganjam)	"	1959-60	15,86,676
			1960-61	22,35,879
			1963-64	23,13,673
13	Parshva Properties, 11, Clive Row, Calcutta	"	1959-60	13,49,596
14	Rohtas Industries, Dalmia Nagar	"	1959-60	66,68,468
15	S. K. G. Sugar Ltd., 11, Clive Row, Calcutta	"	1959-60	14,92,829
16	Shahu Jain Ltd., 11, Clive Row, Calcutta	"	1959-60	14,74,800
<i>Bombay City I</i>				
17	A. F. Ferguson & Co. Ltd., Appolo Street, Bombay	"	1963-64	11,11,068
18	Abott Laboratories (I) Ltd., Jahangir Building, Esplanade Road, Bombay	"	1963-64	14,92,178
19	Acro Auto Pvt. Ltd., Const. House, Ballard Estate, Fort, Bombay	"	1963-64	11,15,349
20	Aluminium Ltd.	"	1962-63	39,08,243
			1963-64	56,82,015
21	Andhra Valley Power Supply Co. Ltd., Bombay House, Bruce St., Bombay	"	1962-63	15,69,993
22	Anglo French Drug Co. (Eastern), 24-26, Tardeo Road, Bombay	"	1959-60	10,51,346
			1960-61	12,00,498
			1961-62	19,33,626
23	Ardeshtir B. Curtesjes & Sons, Pvt. Ltd., 6 Rampart Row, Bombay.	"	1962-63	21,21,633
			1963-64	17,97,031
24	Arlab Pvt. Ltd., No. 6, 2nd Floor, India House, Fort St., Bombay	"	1962-63	17,79,814
25	Asbestos Magnesia & Friction Materials Ltd., Ghatkapa, Bombay	"	1963-64	99,81,184
26	Assain Match Co. Ltd., Indian Mercantile Chambers Nicol Rd., Ballard Estate, Bombay	"	1963-64	25,53,453
27	Beecham Group Ltd. Co., c/o M/s. A. F. Fer- guson & Co., Appolo Street, Bombay	"	1963-64	13,83,000
28	Beecham India Pvt. Ltd., Beecham House, L.K. Happy Road, Mahim, Bombay	"	1963-64	25,25,213
29	Balapur Co. Ltd., Brady House, 12/14, Year Nariman Road, Bombay	"	1962-63	36,96,709
30	Bombay Dyes & Mfg. Co. Ltd., Nevills House Graham Road, Ballard Estate, Bombay	"	1962-63	41,15,973

I	2	3	4	5
<i>Bombay City I—contd.</i>				
31	Boots Pure Drug Co. (I) Ltd., Asian Building, Nicol Road, Bombay	Co.	1963-64	19,15,045
32	British Oxygen Ltd., (U.K.)	"	1962-63 1963-64	26,48,542 32,70,100
33	Chess Brough Ponds (Inc) 13, Gunbow St., Fort, Bombay	"	1963-64	13,93,261
34	Colgate Palmolive Co., U.S.A.	"	1963-64	19,65,077
35	Conwest Pvt. Ltd., 448 Lamington Road, Bombay.	"	1962-63	16,87,713
36	Coorla Spg. & Wvg. Co. Ltd., Mansion Church- Gate, Fort, Bombay	"	1963-64	11,13,109
37	Corn Products (I) Pvt. Limited Shrinivas House, Fort, Bombay	"	1963-64	10,75,607
38	Costrol Ltd., White House, 91 Walkeshwar Road, Bombay	"	1963-64	30,38,210
39	Cotton Agent Pvt. Ltd.,	"	1962-63	13,96,139
40	Crawford Baylay & Co., State Bank Building, Bank Street, Fort, Bombay	R.F.	1963-64	10,65,861
41	Dadabhoy New Chirimiri Ponri Hills Pvt. Ltd., Peoples Building, Sir P.M. Road, Bombay	Co.	1963-64	11,54,376
42	Dainler Benz A.G. Stuttgart Uttarfurkhain, West Germany	"	1962-63	37,06,215
43	Gagalbhaj Jute Mills (P) Ltd., Bombay.	"	1963-64	31,71,240
44	Gokak Mills Ltd., Forbes Bldg. Fort, Bombay	"	1963-64	38,31,278
45	Hindustan Lever Ltd., as agents to Unilever Ltd., Sceindia House, Ballard Estate, Bom.	"	1963-64	1,74,99,091
46	Hindustan Spg. & Wvg. Co. Ltd., 16 Appolo St., Fort, Bombay	"	1962-63	43,92,526
47	Hoechst Pharmaceuticals Pvt. Limited, Dugal House, Backbay Reclamation, Bombay	"	1962-63	14,74,327
48	Jubilee Mills Ltd.	"	1963-64	17,03,465
49	Kanayalal & Co., Bombay Mutual Building, Dr. D. N. Road, Bombay	R.F.	1959-60	18,88,922
50	Lederle Laboratories (I) Pvt. Ltd., (Now Cynamid India Ltd.), 16 Queens Road, Bombay	Co.	1962-63	23,08,239
51	Mafatlal Gagalbhaj & Co. (P) Ltd., Bombay	"	1962-63 1963-64	64,54,544 61,28,692
52	Mafatlal Gagalbhaj & Sons	R.F.	1963-64	15,66,437
53	Mafatlal Fine Spg. & Wvg. Mills Co. Ltd.	Co.	1962-63	45,65,503
54	Mazagaon Dock Ltd., Dockyard Road, Bom- bay-10	"	1963-64	14,06,927
55	Metal Box Co. Ltd.	"	1963-64	29,63,403
56	Mogul Line Ltd., 16 Bank St., Fort, Bombay	"	1962-63 1963-64	41,10,841 15,57,676
57	New Standard Engineering Co. Ltd., Opp. Elphinstone Road, Railway Station, Carrol Rd., Bombay-13	"	1962-63	13,70,816
58	Oudh Sugar Mills Ltd., Industry House, 159 Church Gate Reclamation, Bombay	"	1962-63	54,87,574
59	Pfizer Pvt. Ltd., ICICI Bldg., 163 Backbay Reclamation, Bombay	"	1961-62	45,56,414
60	Sasoon Spg. & Wvg. Co. Pvt., Ltd.	"	1962-63	46,74,126
61	Shree Changdeo Sugar Mills Ltd. Delisle Road, opp. Chinchpokli Station, Bombay	"	1962-63	24,97,211
62	Smith Kline & French (I) Pvt. Ltd., Ropewalk Lane, Bombay	"	1963-64	10,41,722
63	Standard Batteries Ltd., 43 Forbes Street, Fort Bombay	"	1962-63	16,13,493
64	Standard Mills Co. Ltd.	"	1962-63	1,31,94,623
65	Stewards & Lloyds (U. K.)	"	1962-63	48,52,034
66	Suhrud Geigy & Co., Express Bldg., E. Road, Churchgate, Bombay	"	1963-64	10,74,701

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<i>Bombay City I—contd.</i>				
67	Surat Cotton Spg. & Wvg. Co., (P) Ltd.,	Co.	1962-63	12,16,774
68	Surat Electricity Co. Ltd., 5 Graham Road, Bombay		1963-64	11,04,927
69	Tata Fison Ltd., Union Bank Building, Dalal Street, Bombay	"	1963-64	16,09,278
70	Tata Hydro Elec. Agencies Ltd., Bombay House, Bruce St., Bombay	"	1962-63	10,34,949
71	Tata Hydro Elec. Power Supply Co. Ltd., Bombay House, Bruce St., Bombay	"	1963-64	10,96,373
72	Tata Oil Mills Co. Ltd., Bombay House, Burce St., Bombay	"	1962-63	40,91,905
73	Tata Power Co. Ltd., Bombay House, Bruce Street, Bombay.	"	1962-63	37,28,475
74	Victorial Mills Ltd., 104 Bharat House, Appolo St., Bombay	"	1962-63	56,07,820
75	Vissonji Sons & Co. (P) Ltd.	"	1962-63	19,40,228
76	Western India Spg. & Mfg., Co. Ltd., 16 Appolo St., Fort Bombay	"	1962-63	14,95,076
		"	1962-63	20,18,553
<i>Bombay City II</i>				
77	Bombay Oil Industries Pvt. Ltd., 281/87 Narsi Natha St., Bombay	Co.	1963-64	10,85,230
78	Carona Sahu (P) Ltd., 24 D.N. Bombay	"	1963-64	18,50,511
79	Colgate Palmolive (India) Pvt. Ltd., Stelleret House, D.C. Rd., Bombay	"	1963-64	1,30,41,493
80	Corn Products Co., New York through their agents Corn Products Co. (India) Pvt. Ltd., Bombay	"	1963-64	15,00,000
81	Firestone Tyre & Rubber Co. of India Pvt. Ltd., Hay Bunder Road, Seewri, Bombay-13	"	1963-64	2,76,77,382
82	Geoffery Manners & Co. Pvt. Ltd., Magnet House, Ballard Estate, Bombay	"	1963-64	46,24,878
83	Indian Vegetables Products Ltd. Forbes Building, House St., Bombay-1	"	1963-64	13,68,551
84	Neo Pharma Pvt. Ltd., Kasturi Building, Jamshedji Tata Road, Bombay-1	"	1962-63	12,23,281
85	Sharp & Tannan, Bank of Baroda Building, Appollo St., Bombay	"	1963-64	37,70,719
86	Voltas Ltd., 19 Graham Road, Ballard Estate, Bombay	"	1962-63	1,48,63,318
<i>Bombay City III</i>				
87	Asbestos Cement Ltd., & Agents to Turner & Navall, Appollo St., Bombay	"	1962-63	42,05,250
			1963-64	61,67,700
88	Bachraj & Co. Ltd., 5. M.G. Rd., Bombay	"	1962-63	17,46,588
			1963-64	17,46,538
89	Bombay Ring Travellers Co. Pvt. Ltd., Neville House, Ballard Estate, Bombay	"	1963-64	10,55,752
90	Cadbury Fry India Pvt. Ltd., Cadbury House, 19 Bulabhai Desai Road, Bombay	"	1962-63	19,91,481
91	Cadbury Fry (Export)	"	1963-64	16,54,901
92	Damodar Anandji, 66 Karwar Street, Bombay	R.F.	1962-63	10,68,202
93	General Radio Appliances Pvt. Limited	Co.	1963-64	13,12,888
94	Gokalchand Rattanchand Woollen Mills Pvt. Ltd., Agra Road, Ghatkapar, Bombay	"	1963-64	15,39,415
95	Indian Re-insurance Corp., Ltd., Industrial Assurance Bldg., Churchgate, Bombay	"	1962-63	17,09,135
96	Indo Pharma Pharmaceuticals Works Ltd., 84 Kohinoor Road, Bombay	"	1962-63	11,85,482
97	Jankidas & Co., Nanabhai Mansion, Mody Street, Bombay	R.F.	1962-63	10,07,503
			1963-64	13,58,057

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<i>Bombay City III—contd.</i>				
98	Lallubhai Amichand & Co. (P) Ltd., Kansara Chawal, Bombay	Co.	1962-63 1963-64	27,32,732 16,54,901
99	New Great Insurance Co Ltd, 45-47 Appollo St., Bombay	"	1963-64	10,25,974
100	New Pharma Pvt. Ltd., Kasturi Bldg., Churchgate Reclamation, Bombay	"	1962-63	12,23,281
101	Parle Products Mfg. Co. Pvt. Ltd., Thakersey House, Graham Road, Ballard Estate, Bombay	"	1962-63	32,97,979
102	Reptakas Brett & Co. Ltd., Dr. Annic Basant Road, Worli, Bombay	"	1962-63	23 45,799
103	Rashtriya Metal Industries Pvt. Ltd., Bombay	"	1962-63	12,70,145
104	Union Co-operative Insurance Society Ltd, Sir P. M Road, Bombay	"	1963-64	12,87,241
<i>Delhi</i>				
105	M/s. Ashoka Hotel Ltd.	Coy.	1963-64	33,92,225
106	M/s. Coca Cola Export Corp. Ltd. 18-A, Nizamudin West, New Delhi	"	1963 64	11,86,063
<i>Gujarat I</i>				
107	Ahmedabad Jupiter Spg. & Wvg. Mills	Co.	1961-62 1962-63	29,21,252 30,11,832
108	The A'bad Mfg. & Calico Ptg. Co. Ltd, Jammalpur Out, Ahmedabad	"	1962-63	69,39,730
109	The Ajit Mills Ltd., Ahmedabad	"	1961-62	16,61,393
110	Aryoudaya Gng. & Mfg. Co. Ltd.	"	1962-63	11,35,475
111	Dig. Woollen Mills Ltd., Jamnagar	"	1961-62	29,70,544
112	Karamchand Premchand Pvt. Ltd., Calico Mills Premises, A'd	"	1962-63 1963-64	89,06,352 98,04,616
113	New Shorrock Spg. & Mfg Co.	"	1962-63 1963-64	1,16,08,846 1,16,17,389
114	Purshuram Potterv Co. Ltd	R F	1962-63	11,59,118
115	Sarangpur Cotton Mfg Co. Ltd., Amraiwadi, Ahmedabad	Co.	1963-64	39,04,295
116	Suhrid Geigy Pvt. Ltd. Calico Mills Premises, Ahmedabad	"	1963-64	1,03,43,962
<i>Gulrat II.</i>				
117	Ahmedabad Kuser-I-Hind Mills, A'bad.	"	1962-63	16,15,493
118	Ahmedabad New Cotton Mills Co Ltd., Naroda Road, Ahmedabad	"	1963-64	13,48,371
119	Arvind Mills Ltd., do.	"	1963-64	55,51,832
120	Aruna Mills Ltd., do.	"	1963-64	27,30,953
121	Gackwar Mills Ltd., Billimora	"	1963-64	15,95,740
122	Maneklal Navil Spg. & Wvg. Co. Ahmedabad	"	1962-63	21,64,411
123	Navsari Oil Products Ltd., Vejalpore Road, Navsari	"	1963-64	10,73,070
124	New India Industries Pvt. Ltd., Baroda	"	1963-64	18,46,822
125	Nutan Mills Ltd, Naroda Rd., A'bad	"	1963-64	13,51,387
126	Raipur Mfg Co. Ltd. outside Raipur Gate, Ahmedabad	"	1963-64	26,02,094
127	Saraspur Mills Ltd., Ahmedabad	"	1963-64	13,44,358
128	Tarun Commercial Co. Ltd. Rakhial Rd., Ahmedabad	"	1962-63	16,38,904

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<i>Kerala</i>				
129	Aluminium Industries Ltd., Kundara . . .	Co.	1963-64	58,09,469
130	Punalur Paper Mills Ltd., Punalur . . .	"	1963-64	16,47,786
131	Travancore Cements Ltd.	"	1963-64	11,36,896
132	Travancore Chemicals & Mfg. Co. Ltd., Ud- yogmandal	"	1963-64	14,02,898
133	Travancore Cochin Chemicals Ltd.	"	1963-64	21,71,022
134	Travancore Minerals Ltd.	"	1963-64	23,68,357
135	Travancore Ryons Ltd.	"	1962-63	24,43,080
			1963-64	27,70,195
136	Travancore Titanium Products Ltd.	"	1962-63	27,27,608
<i>Madhya Pradesh</i>				
137	M/s. Nandlal Bhandari Mills Ltd., Indore	"	1963-64	14,39,294
<i>Madras</i>				
138	A & F Harvey Ltd., West Veli St., Madurai	"	1963-64	21,55,767
139	Addisons Paints & Chemicals Ltd., Sembiam, Madras-II	"	1963-64	17,95,961
140	Adoni Spinning & Weaving Co. Ltd., Oriental Buildings, Madras-1	"	1963-64	11,27,340
141	Amruthanjan, Luz Church Road, Madras-4	"	1963-64	12,41,549
142	Binny & Co. Ltd., 7, Armenian St., Madras	"	1963-64	36,38,141
143	Binny & Co. (London) Ltd., by agent Binny & Co., Madras	"	1958-59 1959-60 1960-61 1961-62 1962-63 1963-64	10,36,825 14,12,388 19,09,517 11,28,861 13,85,100 17,61,685
144	Buckingham Carnatic Co. Ltd., Madras	"	1963-64	1,13,70,596
145	The Coimbatore Mills Ltd., Singanallur, Coim- batore	"	1963-64	10,74,451
146	The Coimbatore Pioneer Mills Ltd., Peelamedu, Coimbatore	"	1963-64	18,96,093
147	Dhanalakshmi Mills Ltd., Tiruppur	"	1962-63	19,47,203
148	Fenner Cockill Ltd., West Veli St., Madurai	"	1962-63 1963-64	13,79,711 13,40,993
149	George Oaks (P) Ltd., 36-B, Mount Road, Madras-2	"	1963-64	10,28,134
150	India Motor Parts & Accessories (P) Ltd., Royala Bldg., Mount Road, Madras-2	"	1962-63 1963-64	14,10,497 15,37,649
151	India Pistons (P) Ltd., Sembiam, Madras	"	1963-64	26,81,170
152	Kasthuri & Sons Ltd., Mount Road, Madras	"	1962-63 1963-64	14,62,066 24,60,441
153	Kothari Textiles, Armenian St., Madras	"	1963-64	12,43,212
154	Madras Auto Service (P) Ltd., 37, Mount Rd.	"	1963-64	19,92,672
155	Madras Motor & General Insurance Co., Ltd., 52, Peters Road, Madras-14	"	1962-63	19,81,408
156	Madurai Mills Co. Ltd., New Delhi Road, Madurai	"	1963-64	1,61,44,835
157	Madurai Sugars Ltd., Pondiarajapuram, Madurai Dist.	"	1963-64	10,73,310
158	Mahalakshmi Textiles Mills Ltd., Pasumalai, Madurai Dist.	"	1962-63	14,52,521
159	Sree Meenakshi Mills Ltd., Thirupparankun- dram Road, Madurai	"	1962-63	37,04,260
160	Orient Pharma (P) Ltd., 331-333, Thambu Chetty St., Madras	"	1963-64	11,68,884
161	Palani Andavar Mills Ltd., Udumalpet	"	1963-64	13,00,569

1	2	3	4	5
<i>Madras—contd.</i>				
162	Premier Mills (CBE) Ltd., Udumalpet.	Co.	1963-64	22,77,765
163	Radhakrishna Mills Ltd., Peelamedu, Coimbatore.	"	1962-63 1963-64	21,04,461 16,54,473
164	Rukmani Mills Ltd., Thirupparankundram Road, Madurai.	"	1963-64	13,61,124
165	S.R.V.S. (P) Ltd., Madras—2.	"	Do.	17,75,704
166	Saroja Mills Ltd., Singanailur, Coimbatore.	"	1962-63	23,26,068
167	Shri Ramakrishna Mills (CBE) Ltd., Coimbatore.	"	1963-64	10,92,852
168	Sri Venkatesa Mills Ltd., Udumalpet.	"	Do.	18,20,501
169	Simpson & Co. Ltd., 202, Mount Rd., Madras.	"	Do.	1,61,65,480
170	Sithalakshmi Mills Ltd., Pasumalai, Madurai Dist.	"	1962-63	15,67,461
171	Sivananda Mills Ltd., Coimbatore.	"	1963-64	19,66,372
172	Southernaraja Mills Ltd., Dindigul.	"	Do.	11,21,685
173	Spencer & Co. Ltd., 155, Mount Rd., Madras—2.	"	Do.	23,84,734
174	Standard Motor Products of India Ltd., Mount Road, Madras	"	1962-63 1963-64	16,36,529 11,16,531
175	Sundaram Finance Ltd., 52, Peters Road, Royapettah, Madras—14.	"	1963-64	36,69,911
176	Sun Iram Industries (P) Ltd., C/o T.V.S. & Sons, Madurai.	"	Do.	57,06,012
177	Sun Iram Motors (P) Ltd., 37, Mount Rd., Madras—2.	"	Do.	26,45,642
178	T. Stanes & Co., Coimbatore	"	1961-62	12,83,787
179	T. V. Sundaram Iyengar & Sons (P) Ltd., West Veli St., Madurai	"	1963-64	71,81,701
180	Textool Co., Ltd., Coimbatore	"	Do.	13,20,715
181	Tractors & Farm Equipment Ltd., 202, Mount Road, Madras	"	Do.	23,63,027
182	Tuticorin Spinning Mills Co., Tuticorin	"	1962-63	14,63,406
183	Union Co. Motor (P) Ltd., Mount Road, Madras	"	Do.	12,99,999
184	M/s. Vijayalakshmi Mills Ltd., Coimbatore	"	1963-64	11,01,174
185	Southern Roadways (P) Ltd., West Veli St., Madurai	"	Do.	37,06,445
<i>Madras (Central)</i>				
186	M/s. Gemini Productions, Madras	R.F.	1963-64	15,83,781
187	Tube & Malleables, Ltd., Madras-1	Co.	1963-64	14,42,297
<i>Mysore</i>				
188	Bangalore Woollen & Cotton Mills Ltd., Bangalore	Co.	1962-63	58,59,411
189	Batlibai Ltd., Bangalore	"	1963-64	10,13,585
190	Bellary Central Co-operative Society Ltd., Bellary	A.O.P.	1962-63	18,61,548
191	Canara Workshop Ltd., Mangalore	Co.	1963-64	21,70,424
192	The Consolidated Coffee Estate (1943) Ltd., Pollibatta, Coorg	"	1963-64	17,04,883
193	Indian Telephone Industries Ltd., Bangalore	"	1963-64	1,07,48,071
194	Mangalore Ganesh Beedi Works, Mysore	R.F.	1963-64	27,35,263
195	Mysore Electrical Industries Ltd., Bangalore	Co.	1963-64	19,40,649
196	The Mysore Kirloskar Ltd., Harihar	"	Do.	27,59,350
197	Mysore Paper Mills Ltd., Bangalore	"	Do.	12,52,891
198	Mysore Sugar Co. Ltd., Bangalore	"	Do.	19,18,725
199	Radio & Electricals Manufacturing Co. Ltd., Bangalore	"	Do.	33,08,846

1	2	3	4	5
<i>Mysore—contd.</i>				
200	Sandur Mang anese & Iron Ore (P) Ltd., Bellary District	Co.	1963-64	10,10,648
201	United Breveries Ltd., Bangalore (P)	„	Do.	34,60,232
<i>Poona</i>				
202	Asbestos Cement Ltd., Mulund, Dist. Thana	Do.	1962-63	1,20,44,532
203	Hindustan Antibiotics Ltd., Pimpri, Dist. Poona	Do.	Do.	1,29,03,465
204	Kirloskar Oil Engines Ltd., Kirkee, Poona	Do.	Do.	75,48,371
<i>Punjab</i>				
205	Bombay Motors Trading Co. Kapurthala	R.F.	1963-64	10,68,767
206	Hindustan Milk Food, Nabha	Co.	1962-63	22,99,782
<i>Uttar Pradesh</i>				
207	British India Corporation Ltd., Kanpur	Company	1963-64	1,43,54,411
208	Baldeo Ram Saligram Ltd., Nakhaskons, Allahabad	Ltd. Co.	1962-63	11,44,114
209	Cawnpore Textiles Ltd., Kanpur	Company	1963-64	14,26,003
210	Geep Flash Light Industries Ltd., Allahabad	Ltd. Co.	Do.	13,71,170
211	Hind Lamps Ltd., Shikohabad	Company	1962-63	14,66,217
			1963-64	22,54,544
212	The Elgin Mills Co Ltd., Kanpur	Do.	1963-64	70,85,226
213	Laxmi Sugar & Oil Mills Ltd., Hardoi	Do.	Do.	13,60,298
<i>Uttar Pradesh II</i>				
214	M/s. Upper India Sugar Mills Ltd., Khatauli Distt. Muzaffarnagar	Co.	1962-63	27,75,049
<i>West Bengal I</i>				
215	Atlas Assurance Company Ltd., 6, Lyons Range, Calcutta	Company	1963-64	10,26,458
216	Auckland Jute Co Ltd., Chartered Bank Building, Calcutta	„	1963-64	3 9,79,756
217	Braithwaite & Co. (I) Ltd., Hide Road Calcutta-43	„	1963-64	125,90,785
218	British India Electric Construction Co. Ltd., 21, N. S. Road, Calcutta	„	1962-63	12,45,191
219	Burn & Co. Ltd., 12 Mission Row Calcutta	„	1962-63	130,01,640
220	Calcutta Electric Supply Corpn. Ltd., Victoria House, Calcutta-1	„	1962-63	217,34,116
221	Calcutta Steel Co. Ltd., 4, Old Court house St., Calcutta	„	1961-62	47,53,865
222	Carrit Moran & Co. (P) Ltd., 9, Mission Row, Calcutta	„	1961-62	13,15,210
223	Coatecs of India Pvt. Limited 3/1 Canal East Road, Calcutta	„	1963-64	22,41,007
224	Commercial Union Assurance Co. Ltd., 32, Dalhousie, Square, Calcutta	„	1963-64	12,23,824
225	Dunlop Rubber Co., London	„	1963-64	46,85,280
226	Electric Construction and Equipment Co. Ltd., 9, Kalipresonna Road, Calcutta	„	1962-63	12,46,853
227	Gestetner Duplicators Pvt. Limited 21, Old Court House St., Calcutta	„	1962-63	25,97,200
228	Indian Cable Co. Ltd., 9 Hare Street, Calcutta	„	1962-63	125,93,381
229	Indian Iron and Steel Co. Ltd., 12 Mission Row, Calcutta	„	1962-63	820,16,861

1	2	3	4	5
<i>West Bengal I—contd.</i>				
230	J. Stone & Co. Ltd., 16, New Taratolla Road, Calcutta-27	Company	1963-64	61,61,532
231	James Warram & Co. Ltd., 31, Chowringhee Road, Calcutta	"	1963-64	18,80,177
232	Legan Machinery Co (P) Ltd., 24-B Park Street, Calcutta	"	1963-64	54,25,128
233	London and Lancashire Ins. Co. Ltd., 5 & 7 Netajee Subhash Road, Calcutta	"	1963-64	21,60,706
234	Middleton Investment Co (P) Ltd., 37, Chowringhee Road, Calcutta	"	1962-63 1963-64	22,50,000 16,50,000
235	N. V. Phillips Glecilampen Fabrocan, E-4 Clife Bldg. Calcutta	"	1962-63	29,02,763
236	North Brooke Jute Co Ltd., Chartered Bank Buildings, Calcutta	"	1963-64	35,08,633
237	Orr, Dignam & Co. 29, Netaji Subash Road, Calcutta	"	Do.	10,43,823
238	Raleigh Investment Co Ltd., 37, Chowringhee Road, Calcutta	N.R.	Do.	16,71,160
239	Rally Bros. Ltd., C/o Lovelock Lewis, 4 Lyons Range, Calcutta	"	Do.	13,26,783
240	Royal Exchange Ass. Co. Ltd., 6, Lyons Range, Calcutta	"	Do.	14,47,003
241	Samnagar Jute Factory Co Ltd., 3, Clive Row, Calcutta-I	"	Do.	51,78,445
242	Sen Raleigh Industries of India Ltd., Mercantile Building, Lalbazar, Calcutta-I	"	1962-63	26,48,323
243	Smith Stanistreet & Co. Ltd., 18, Convent Road, Calcutta	"	1962-63	12,64,053
244	Sperry Rand Corpn., C/o M/s. Lovelock & Lewis, 4 Lyons Range, Calcutta	"	1963-64	37,07,569
245	The Stateman Ltd., Stateman House, Chowringhee Sqr., Calcutta	"	Do.	38,16,150
246	Tobacco Manufacturers Ltd., 37, Chowringhee Road, Calcutta	"	Do.	1,27,43,373
247	Triton Insurance Co. Ltd., 6, Lyons Range, Calcutta	"	Do.	11,93,129
248	Victoria Jute Co Ltd., 3, Clive Row, Calcutta-I	"	Do.	26,88,983
249	Walford Transport Limited, 71, Park Street, Calcutta	"	Do.	11,56,776
<i>West Bengal II</i>				
250	Anglo American Direct Tea Co., Ltd., 2 N.S. Road, Calcutta	Co.	1962-63 1963-64	10,67,035 11,15,324
251	Bengal Flour Mills Co. Ltd., 21, N. S. Road, Calcutta	"	1961-62	14,23,702
252	Bengal Paper Mills Ltd., 14, N. S. Road, Calcutta	"	1962-63 1963-64	29,14,485 50,62,007
253	Brooke Bond & Co., Ltd., (London) 4 Metcalfe Street	"	1963-64	37,62,500
254	Calcutta Investment Co Ltd., 9 Brabourne Road, Calcutta	"	1961-62	10,95,479
255	Commonwealth Development Finance Co. Ltd., C/o Chartered Bank, Calcutta	"	1963-64	10,07,952
256	Eastern Investment Ltd.	"	1962-63	17,25,499
257	India Lenoleums Ltd., 15 India Exchange Place, Calcutta	"	1963-64	17,30,336

I	2	3	4	5
<i>West Bengal II—contd.</i>				
258	Indian Wood Products Ltd., Gillander House, Calcutta	Co.	1962-63	16,12,131
			1963-64	21,94,816
259	Lovelock & Lowes, 4, Lyons Range	R.F.	1963-64	10,69,185
260	Metal Distributors Ltd., 38, Strand Road, Calcutta	Co.	1963-64	19,47,156
261	Orissa Minerals Development Co Ltd., Chartered Bank Building, Calcutta	"	1961-62	21,39,894
262	R. M. c. Dill & Co. (P) Ltd., 34-B Ratu Sankar Lane, Calcutta	"	1962-63	14,00,000
263	Titagarh Paper Mills Co. Ltd., Chartered Bank Building, Calcutta	"	1959-60	1,10,84,222

West Bengal III

264	Atlantis (East) Ltd., 41 Chowringhee Road, Calcutta	Company	1963-64	42,10,097
265	Bowreah Cotton Mills Co Ltd., 21, Strand Road, Calcutta	"	1963-64	13,56,569
266	Coates of India Ltd., 3/1 Canal East Road Calcutta	"	1963-64	22,41,007
267	D. Waldies (Lead Oxide) Ltd., 8 N. S. Road, Calcutta	"	1963-64	16,25,000
268	Dunbar Mills Ltd., 21 Strand Road, Calcutta	"	1963-64	33,17,475
269	East India Pharmaceutical Works, Ltd., 102, S. P. Mukherjee, Rd. Calcutta	"	1963-64	15,10,006
270	Imperial Chemical Industries Ltd., 18, Strand Road, Calcutta	"	1959-60	45,00,016
271	Leader A. G., 30, Theatre Road, Calcutta	N.R.	1963-64	1,05,09,463
272	Shaw Wallace & Co. Rd. 4, Bankshall Street, Calcutta	"	1962-63	49,86,607
273	Smith Stanistreet & Co. Ltd., 18 Convent Road, Calcutta	"	1962-63	12,64,053
274	Sri Annapurna Cotton Mills Ltd., P-10 New Bridge Approach Road, Calcutta	"	1962-63	43,26,518
275	Union Carbide India Ltd., 1 & 2 Bra-bourne Road, Calcutta	"	1963-64	1,79,76,049
276	Woldies Zink Pigments Ltd., 8 Netaji Subhash Road, Calcutta	"	1963-64	12,08,674

Calcutta (Central)

277	Agarpara Co. Ltd., 1 & 2, Old Court House St. Calcutta	Company	1961-62	16,80,580
278	Assam Oil Co. Ltd., Digboi, Assam	Do.	1962-63	1,84,35,819
279	Assam Co. Ltd., Nazira, Assam	Do.	1963-64	23,17,916
280	Bharatiya Janapith 9, Alipore, Park Place, Calcutta	A.O.P.	1960-61	23,10,832
281	Birla Bros. P. Ltd.,	Co.	1962-63	50,10,272
282	B. N. Elias & Co. Ltd., 1 & 2, Old Court House St. Calcutta	Do.	1961-62	18,80,637
283	B. P. (India) Ltd., 4 Lyons Range, Calcutta	Do.	1962-63	58,47,380
284	Rohtas Industries Ltd., Dalmianagar, Bihar	Do.	1961-62	27,15,585
285	Burmah Shell Oil Storage & Distributing Co. of India Ltd., Bombay	Do.	1962-63	6,27,87,849
286	Chrestien Mica Industries Ltd., 4, Lyons Range, Calcutta	Do.	1961-62	43,67,528
287	Indo Burmah Petroleum Co. Ltd., 8, Netaji Subhash Road, Calcutta	Do.	1963-64	54,24,311

1	2	3	4	5
<i>Calcutta (Central)—contd.</i>				
288	National Screw & Wire Products Ltd., "Stephen House" 4, Dalhousie, Square, Calcutta	Co.	1963-64	10,18,274
289	Reliance Firebricks & Pottery Co. 4, Lyons Range, Calcutta	Do.	1961-62	10,00,434
290	Sahu Jain Trust, 9, Alipore, Park Place, Calcutta	A.O.P.	1960-61	24,62,435
291	Shell Co. of India Ltd., C/o Burmah Shell Bombay	Co.	1962-63	[13,11,289
292	United Collieries Ltd., 25, Brabourne Road, Calcutta	Do.	1961-62]	15,36,203
293	Shell Petroleum Co Ltd., C/o Burmah Shell, Bombay	Do.	1962-63	1,61,76,043

[No. 90/F. No. 1/7/65-IT(B).]

R. N. MUTTOO, Jt. Secy.

DELHI DEVELOPMENT AUTHORITY

New Delhi, the 13th September 1967

S.O. 3477.—In pursuance of the provisions of Section 5 of the Delhi Development Act, 1957, the Delhi Development Authority have constituted an Advisory Council, consisting of the following members for the purpose of advising the Authority on the preparation of the Master Plan and the Zonal Development Plans and generally on the planning and development of Delhi and on such other matters arising out of, or in connection with the administration of the said Act as may be referred to it by the Authority:—

- | | |
|--|---|
| <p>(1) President.</p> <p>(2) 2 persons with knowledge of town planning or architecture to be nominated by the Central Government.</p> <p>(3) One representative of the Health Services of the Delhi Administration to be nominated by the Central Government.</p> <p>(4) 4 representatives of the D.M.C. to be elected by the Councillors and Alderman from among themselves.</p> <p>(5) Three persons representing the Delhi Electric Supply Committee, the Delhi Transport Committee and the Delhi Water Supply and Sewage Disposal Committee of the Corporation.</p> | <p>The Chairman of the Authority, ex-officio.</p> <p>(1) Shri S. K. Joglekar, Chief Architect and Town Planner, C.P.W.D.</p> <p>(2) Shri M. S. Mehta, Chief Architect M.C.D., Delhi.</p> <p>Shri B. D. Sharma, Municipal Health Officer, M.C.D.</p> <p>(1) Shri Jagdish Chander Anand, 63, Haqiqat Nagar, Kingsway Camp, Delhi.</p> <p>(2) Shri Jia Lal Kardam, 113, Nehru Kutia, Malka Ganj, Subzimandi, Delhi.</p> <p>(3) Shri Mushtaq Rai Khanna, 2859/A, Gali No. 5, Paharganj, Delhi.</p> <p>(4) Shri Yogeshwar Nath Sudan, 3448, Kucha Pandit, Lal Kuan, Delhi.</p> <p>(1) Shri Sikander Bakhat, Chairman, D.E.S.U.</p> <p>(2) Shri Tilak Raj Narula, Chairman, D.T.U.</p> <p>(3) Shri Sumer Chand, Chairman, Delhi Water Supply & Sewage Disposal Committee.</p> |
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- (6) Three persons to be nominated by Central Government of whom one shall represent the interest of commerce and industry and one the interest of the labour.
- (7) Four persons from the Technical Department of the Central Government to be nominated by that Government.
- (8) Three members of Parliament of whom two shall be members of the House of the People and one shall be a member of the Council of State to be elected by the members of the House of the People and the members of the Council of State.
- (1) Shri Uttam Prakash Bansal, 24, Sri Ram Marg, Civil Lines, Delhi.
- (2) Shri Onkar Singh Thakur, N/11, Green Park Extension, New Delhi.
- (3) Shri Gurbax Singh, 8-A, Ratendone Road, Jorbagh, New Delhi-11.
- (1) Shri V. Venugopalan, Member (U), Central Water & Power Commission, New Delhi.
- (2) Shri H. P. Sinha, Consulting Engineer (Road and Development), Ministry of Transport, New Delhi.
- (3) Shri Gajendra Singh, Director of Military Land and Cantonments, Ministry of Defence, New Delhi.
- (4) Shri C. B. Patel, Director, National Building Organisation, New Delhi.
- (1) Shri Jagannath Pahadia, Member, Lok Sabha, 123, North Avenue, New Delhi.
- (2) Shri R. S. Vidyarthi, Member, Lok Sabha, 22, South Avenue, New Delhi.
- (3) Shri Raj Narain, Member, Rajya Sabha, 95, South Avenue, New Delhi.

[No. Secy/V&C/26/67.]

M. L. MONGIA, Secy.

MINISTRY OF INDUSTRIAL DEVELOPMENT AND COMPANY AFFAIRS**(Department of Industrial Development)****(Indian Standards Institution)***New Delhi, the 18th September 1967*

S.O. 3478—In pursuance of sub-regulation (3) of regulation 7 of the Indian Standards Institution (Certification Marks) Regulations, 1955, the Indian Standards Institution hereby notifies that the marking fee per unit for mortice locks (verticle type), details of which are given in the Schedule hereto annexed, has been determined and the fee shall come into force with effect from 16th September, 1967.

THE SCHEDULE


Sl. No.	Product/Class of Products	No. and Title of Relevant Indian Standard	Unit	Marking Fee per unit
(1)	(2)	(3)	(4)	(5)
1	Mortice locks (verticle type).	IS : 2209-1966 Specification for mortice locks (verticle type) (first revision).	One piece	5 paise

[No. MD/1 8: 2]

S.O. 3479.—In pursuance of sub-rule (1) of rule 4 of the Indian Standards Institution (Certification Marks) Rules, 1955 the Indian Standards Institution hereby notifies that the Standard Mark design of which together with the verbal description of the design and the title of the relevant Indian Standard is given in the Schedule hereto annexed, has been specified.

This Standard Mark for the purpose of the Indian Standards Institution (Certification Marks) Act, 1952 and the Rules and Regulations framed thereunder, shall come into force with effect from 16 September, 1967.

THE SCHEDULE

Sl. No.	Design of the Standard Mark	Product/Class of Product	No. and Title of the Relevant Indian Standard	Verbal description of the Design of the Standard Mark
(1)	(2)	(3)	(4)	(5)
1		Mortice locks (verticle type).	IS : 2209—1966 Specification for mortice locks (verticle type) (<i>first revision</i>).	The monogram of the Indian Standards Institution consisting of letters 'ISI', drawn in the exact style and relative proportions as indicated in col.(2), the number designation of the Indian Standard being super-scribed on the top side of the monogram as indicated in the design.

New Delhi, 20th September 1967

S.O. 3480.—The Certification Marks Licences, details of which are mentioned in the Schedule given hereafter, have lapsed or their renewal deferred :

SCHEDULE

Sl. No.	Licence No. and Date	Licensee's Name and Address	Article/Process and the IS : No.	Relevant S. O. Number and Date of the Gazette Notifying Grant of Licence	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
1	CM/L-565 25-7-1963	Devidayal Stainless Steel Industries Pvt. Ltd., Reay Road, Darukhana, Bombay-10.	Wrought aluminium utensils grade SIC—S:21-1959	S. O. 2372 dated 24-8-1963	Deferred after 15-8-1967.
2	CM/L-574 29-8-1963	Padma Ltd., P. O. Oliviacherra, Distt Cachar, Assam.	Tea-chest plywood panels-IS: 10-1964	S. O. 2719 dated 21-9-1963	Deferred after 31-8-1967.
3	CM/L-985 29-12-1964	Unimpex Pvt. Ltd., 21 Broach Street, Bombay-9	Malleable cast iron pipe fittings-IS:1879-1961	S. O. 274 dated 23-1-1965	It was deferred after 31-1-1966 and has now to be treated as lapsed after that date.
4	CM/L-1111 14-7-1965	Hindustan Lever Ltd., Grant Trunk Road, Ghaziabad (U.P.)	Balanced feed mixtures for cattle—IS:2052-1962	S. O. 2667 dated 28-8-1965	Lapsed after 15-7-1967.
5	CM/L-1116 28-7-1965	Oriental Refrigeration & Engg. Co. Pvt. Ltd., 18 Najafgarh Road, New Delhi-15.	Domestic refrigerators (mechanically operated) 5.3 ft 3 and 10 ft 3 volume and 6.5 ft 3 volume IS:1476-1949	S. O. 2667 dated 28-8-1965	Deferred after 31-7-1967.
6	CM/L-1140 14-9-1965	Bengal Tar Products, P. O. Pradhankunta Distt Dhanbad (Bihar) having their office at 73 Netaji Subhas Road, Calcutta.	BHC dusting powders—IS : 561-1962		
7	CM/L-1141 14-9-1965	Bengal Tar Products, P. O. Pradhankunta, Distt Dhanbad (Bihar) having their Office at 73 Netaji Subhas Road, Calcutta.	Endrin emulsifiable concentrates —IS:1310-1958	S. O. 3324 dated 23-10-1965	These licences were deferred after 30-9-1966 but have now to be treated as lapsed after that date.
8	CM/L-1142 14-9-1965	Bengal Tar products, P. O. Pradhankunta, Distt Dhanbad, (Bihar) having their Office at 73 Netaji Subhas Road, Calcutta	BHC emulsifiable concentrates—IS:632-1958		
9	CM/L-1143 14-9-1965	Bengal Tar Products, P. O. Pradhankunta, Distt Dhanbad (Bihar) having their Office at 73 Netaji Subhas Road, Calcutta	DDT emulsifiable concentrates—IS:633-1956		

10	CM/L-1294 30-6-1966	Welding Electrodes & Metallic Alloys Ltd., Plot No. 4 Kalwa Industrial Area, Thana Belapur Road, Distt Thana (Maharashtra)	Covered electrodes for metal arc welding of mild steel, normal penetration type—IS: 814-1963	S. O. 2248 dated 30-7-1966 Deferred after 15-7-1967.
11	CM/L-1302 26-7-1966	Lloyd Bitumen Products, B-7 & 8, Industrial Estate, Ambattur, Madras-58	Bitumen felts for waterproofing, type 3, grade 1—IS:1322-1965	S. O. 2600 dated 27-8-1966 Deferred after 31-7-1967.
12	CM/L-1305 28-7-1966	Assam Hardboards Ltd, Panikhaiti (Near Gauhati, Assam)	Fibre hardboards—IS:1658-1960	S. O. 2600 dated 27-8-1966 Deferred after 31-7-1967.
13	CM/L-1313 - 9-8-1966	South India Plywood Industries, Market Landing, Kottayam	Plywood for general purposes— IS:303-1960	S. O. 2925 dated 1-10-1966 Lapsed after 15-8-1967.

[No. MD/33 : 16/C.]

ERRATA

New Delhi, the 15th September 1967

S.O. 3481.—In the Ministry of Industrial Development & Company Affairs (Indian Standards Institution) notifications published in the Gazettes of India, Part II, Section 3(ii), the following corrections be made:

1. Gazette dated 22 July 1967

(a) S.O. 2417, dated 6 July 1967, Schedule:

- (i) Sl. No. 4, col. 4, line 2—Read 'rolled' for 'rulled'
- (ii) Sl. No. 5, col. 4, line 7—Read 'basis' for 'bas'
- (iii) Sl. No. 10, col. 3, line 1—Read 'IS:2681-1964' for 'IS:2681-2964'
- (iv) Sl. No. 13, col. 2, line 1—Read 'IS:3617-1966' for '3617-1966'
- (v) Sl. No. 16, col. 2, line 1—Read 'IS:3890(Part I)-1967' for 'IS:389(Part I): 1967'

(b) S.O. 2418 dated 6 July 1967, Schedule, Sl. No. 7:

- (i) Col. 2, line 1—Read 'Vulcanized' for 'Vulcanised'
- (ii) Col. 6—Insert the figures and word '31 May 1967'

2. Gazette dated 5 August 1967

(a) S.O. 2648—A dated 19 July 1967, Schedule:

Sl. No. 1, col. 5, line 3—Read '5001st' for '50011st'

(b) S.O. 2649 dated 19 July 1967, Schedule:

- (i) S. No. 18, col. 3, line 1—Read 'covering' for 'evering'
- (ii) Sl. No. 43, col. 3, line 1—Read 'locks' for 'looks'
- (iii) Sl. No. 94, col. 3, line 3—Read 'Part IV' for 'Part IB'
- (iv) Sl. No. 95, col. 2, line 1—Read 'IS:3824(Part I)-1966' for 'IS:34824(Part I)-1966'
- (v) Sl. No. 164, col. 2, line 1—Read 'IS:3921-1966' for 'IS:3912-1966'
- (vi) Sl. No. 201, col. 2, line 1—Read 'IS:3978-1967' for 'IS:3978, 1967'

(c) S.O. 2650 dated 19 July 1967, Schedule:

- (i) Sl. No. 13, col. 5, line 2—Read '6 Sewree Cross Road, Bombay-15' for '6 Sewree Bombay-15, Cross Road'
- (ii) Sl. No. 13, col. 5, line 2—Read 'Nirankari' for 'Mirankari'
- (iii) Sl. No. 18, col. 7, line 1—Read 'IS:2567-1963' for 'IS:2567-1962'
- (iv) Sl. No. 19, col. 7, line 1—Read 'IS:561-1962' for 'IS:561-1963'

(d) S.O. 2654 dated 27 July 1967, Schedule:

- (i) Sl. No. 12, col. 4, line 12—Insert 'also' between the words 'may' and 'be'
- (ii) Sl. No. 33, col. 4, line 5—Read 'grades' for 'grabes'
- (iii) Sl. No. 41, col. 4, line 1—Read 'covers the' for 'the covers'

3. Gazette dated 12 August 1967

(a) S.O. 2769 dated 11 May 1967, Schedule:

Sl. No. 10, col. 6, lines 2 and 3—Read 'sheathed cables, single core and flat twin only' for 'sheathed single core and flat twin cables only'

(b) S.O. 2771 dated 26 July 1967, Schedule:

Sl. No. 6, col. 3, line 1—Delete the figures '31.5. 1965'

4. Gazette dated 19 August 1967

(a) S.O. 2788 dated 4 August 1967, Schedule:

Sl. No. 4, col. 2, line 1—Read 'IS:' for 'SI:'

(b) S.O. 2789 dated 4 August 1967, Schedule:

Sl. No. 10, col. 4, line—Read 'IS:2026' for 'IS:2062'

(c) S.O. 2790 dated 7 August 1967:

Sl. No. 4 at page 2886—Substitute the following design of the Standard mark for the existing one:



[No. MD/13:8.]

(Dr.) SADGOPAL,
Deputy Director General.

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